January 2019

Treasurer's Report

Reporting Date: 2/19/2019

Report Period: January-19

Fiscal Year: 2019

Ongoing Activities:

Check Reconciliation: Check reconciliation was completed through 1/31/2019. Our accounts are in balance with our bank statements. No unusual activity was observed.

Audit: Our auditors have completed their draft audit. We expect a full final draft in the next few weeks. The Board may wish to schedule time to meet with the audit team at a public meeting following acceptance of the audit by the Town Manager.

Trio Software: We will begin transitioning to the new version of Trio in March. The new server is in place.

Comments:

Revenues and expenditures should be around 58% for the Year to Date. Posted journals are up, likely as a result of more online payment activity. YTD revenues and expenses are both up, but revenues exceed expenses. Interest on taxes looks high but is a result of payment of past-due taxes on a few large balances. Other anomalous numbers for Roads and Drainage, Capital Expenditures, and Regional Organizations have been discussed in previous Treasurer's Reports.

Summary Data:

	Month			Fiscal Year-to-Date		
	Jan-19	Jan-18	% Change	2019	2018	% Change
KEY INDICATORS:						
Checking Accounts	$ 2,027,138	$ 1,859,921	9.0%	N/A	N/A	N/A
Posted Journals	43	38	13.2%	313	306	2.3%
Real Estate Payments	$ 158,449	$ 162,845	-2.7%	$ 2,635,557	$ 2,762,986	-4.6%
Total Receipts	$ 272,332	$ 254,764	6.9%	$ 3,717,410	$ 3,805,713	-2.3%
MAJOR NET REVENUES:						
State Revenue Sharing	$ 12,595	$ 11,500	9.5%	$ 88,188	$ 79,924	10.3%
Interest on Taxes	$ 6,100	$ 2,093	191.4%	$ 19,485	$ 17,837	9.2%
Homestead Exemption	$ -	$ -	-	$ 175,968	$ 138,363	27.2%
Motor Vehicle Payments	$ 37,488	$ 29,311	27.9%	$ 319,731	$ 296,924	7.7%
Transfer Station Fees	$ 1,190	$ 1,388	-14.3%	20,857	$ 21,930	-4.9%
All Other Revenues	$ 13,919	$ 20,524	-32.2%	$ 5,072,402	$ 4,828,877	5.0%
TOTAL NET REVENUES	$ 71,292	$ 64,816	10.0%	$ 5,696,631	$ 5,383,855	5.8%
MAJOR NET EXPENSES:						
General Government	$ 34,907	$ 56,427	-38.1%	$ 286,544	$ 269,557	6.3%
Protection	$ 5,940	$ 11,416	-48.0%	$ 72,698	$ 71,900	1.1%
Roads and Drainage	$ 31,014	$ 28,776	7.8%	$ 264,198	$ 159,412	65.7%
Capital Improvements	$ 80	$ 200	-60.0%	$ 111,595	$ 9,556	1067.8%
Solid Waste	$ 25,546	$ 30,747	-16.9%	$ 169,630	$ 167,167	1.5%
Education	$ 296,413	$ 293,966	0.8%	$ 2,074,893	$ 2,057,764	0.8%
Regional Organizations	$ -	$ -	-	$ 26,768	$ 286,491	-90.7%
Debt Service	$ -	$ -	-	$ 320,227	$ 326,197	-1.8%
All Other Expenses	$ 13,020	$ 18,399	-29.2%	$ 437,068	$ 152,564	186.5%
TOTAL NET EXPENSES	$ 406,920	$ 439,931	-7.5%	$ 3,763,621	$ 3,500,608	7.5%

Eric Dyer, Treasurer

Signature: Eric Dyer

Checking Recon	Jan-19				
	Money Markt	Andro45053704	Andro45156092	And452054	***Totals***
	$ 242,066.61	$ 50,000.00	$ 1,747,228.08	$ 213.85	***$ 2,039,508.54***
O/S Checks	$ (386.09)	$ (11,984.54)			***$ (12,370.63)***
	$ 241,680.52	**$ 38,015.46**	**$ 1,747,228.08**	**$ 213.85**	***$ 2,027,137.91***
Computer/Manual Bal	$ 241,663.92	$ 1,785,700.05			***$ 2,027,363.97***
Interest	$ 50.56	$ 922.97		$ -	***$ 973.53***
O/S Deposit J# 309			$ (619.51)		***$ (619.51)***
Deposit Tickets	$ (89.96)		$ 89.96		***$ -***
Bad CK deposit	$ 56.00		$ (56.00)		***$ -***
O/S Deposit J# 310			$ (580.08)		***$ (580.08)***
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
	$ 241,680.52	**$ 1,786,623.02**	**$ (1,165.63)**	**$ -**	***$ 2,027,137.91***

Camden Bank Total	$ 241,680.52
Camden Bank Total	$ 241,680.52
	$ (0.00)
Andro Bank Total	$ 1,785,457.39
Andro Manual Total	$ 1,785,457.39
	$ -

Completed 2/1/19 Andro Teresa
Completed ~~1/7/19~~ 2/1/19 Camden Teresa

Reviewed By:

Check Reconciliation

Balancing Report

Bank: 4 Androscoggin Bank

Statement Date: 01/31/19

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

BEGINNING BALANCE......	1,979,337.30	
+ DEPOSITS ON STMT....	257,554.37	56
+ INTEREST...........	922.97	1
+ OTHER CREDITS.......	25,039.20	3
- CASHED CHECKS.......	465,411.91	144
STATEMENT BALANCE......	1,797,441.93	
+ OUTSTANDING DEPOSITS	1,199.59	2
- OUTSTANDING CHECKS..	11,984.54	18
CHECKBOOK AT STMT DATE.	1,786,656.98	
CURRENT CHECKBOOK......	1,786,656.98	

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Check Reconciliation

Balancing Report

Bank: 2 Camden National

Statement Date: 01/31/19

Check	Type	Date	Amount	--Status-- Code	Date	Payee
			Deposits			
0	DP	01/02/19	2,609.24	CSHD	02/01/19	Deposit J# 270
0	DP	01/04/19	2,665.74	CSHD	02/01/19	Deposit J# 273
0	DP	01/07/19	1,763.40	CSHD	02/01/19	Deposit J# 275
0	DP	01/08/19	244.72	CSHD	02/01/19	Deposit J# 276
0	DP	01/09/19	26.00	CSHD	02/01/19	Deposit J# 279
0	DP	01/11/19	2,550.15	CSHD	02/01/19	Deposit J# 285
0	DP	01/14/19	946.11	CSHD	02/01/19	Deposit J# 288
0	DP	01/15/19	270.00	CSHD	02/01/19	Deposit J# 289
0	DP	01/17/19	363.00	CSHD	02/01/19	Deposit J# 293
0	DP	01/18/19	851.50	CSHD	02/01/19	Deposit J# 294
0	DP	01/22/19	927.76	CSHD	02/01/19	Deposit J# 297
0	DP	01/23/19	2,301.75	CSHD	02/01/19	Deposit J#302
0	DP	01/25/19	1,949.30	CSHD	02/01/19	Deposit J# 304
0	DP	01/28/19	809.84	CSHD	02/01/19	Deposit J# 306
0	DP	01/29/19	62.00	CSHD	02/01/19	Deposit J# 309
0	DP	01/30/19	2,723.69	CSHD	02/01/19	Deposit J# 310
		Count 16		Total	21,064.20	
			Interest			
0	IN	02/01/19	50.56	CSHD	02/01/19	Interest
		Count 1		Total	50.56	
			Other Debits			
0	OD	01/09/19	25,000.00	CSHD	02/01/19	Other Debits Transfer to Andro Bank
		Count 1		Total	25,000.00	

BEGINNING BALANCE......	245,951.85	
+ DEPOSITS ON STMT....	21,064.20	16
+ INTEREST............	50.56	1
- OTHER DEBITS........	25,000.00	1
STATEMENT BALANCE......	242,066.61	
CHECKBOOK AT STMT DATE.	242,066.61	
CURRENT CHECKBOOK......	242,066.61	

Journal Summary List

All Journal Types
January

Jrnl	Date	Type	Per	Expense	Revenue	G / L	Cash	Enc	Description
0264	01/08/19	AP	01	343,457.13	579.16	11,873.98	-355,910.27	0.00	01/10/19 A/P
0270	01/03/19	CR	01	0.00	-8,772.71	-13,035.52	21,808.23	0.00	01/02/2019 C/R
0271	01/03/19	CR	01	0.00	-405.97	0.00	405.97	0.00	01/03/2019 R/R Deposit
0272	01/03/19	CR	01	0.00	-825.00	0.00	825.00	0.00	01/03/2019 R/R Deposit
0273	01/07/19	CR	01	0.00	-3,186.93	-16,175.54	19,362.47	0.00	01/04/2019 C/R
0274	01/08/19	PY	01	14,726.40	0.00	-270.86	-14,455.54	0.00	01/10/2019 Payroll
0275	01/08/19	CR	01	0.00	-4,638.09	-14,692.59	19,330.68	0.00	01/07/2019 C/R
0276	01/08/19	CR	01	0.00	-574.15	-4,858.76	5,432.91	0.00	01/08/2019 C/R
0279	01/10/19	CR	01	0.00	-3,283.69	-29,900.08	33,183.77	0.00	01/09/2019 C/R
0280	01/10/19	CR	01	0.00	-698.06	0.00	698.06	0.00	01/10/2019 R/R Deposit
0281	01/10/19	CR	01	0.00	-71.62	0.00	71.62	0.00	01/10/2019 R/R Deposit
0282	01/10/19	CR	01	0.00	-98.97	0.00	98.97	0.00	01/10/2019 R/R Deposit
0283	01/10/19	CR	01	0.00	-452.72	0.00	452.72	0.00	01/10/2019 R/R Deposit
0284	01/23/19	AP	01	33,020.35	0.00	4,541.29	-37,561.64	0.00	01/24/19 A/P
0285	01/11/19	CR	01	0.00	-3,284.60	-12,241.07	15,525.67	0.00	01/11/2019 C/R
0286	01/14/19	CR	01	0.00	-216.29	0.00	216.29	0.00	01/11/2019 R/R Deposit
0287	01/14/19	CR	01	0.00	-485.63	0.00	485.63	0.00	01/14/2019 R/R Deposit
0288	01/15/19	CR	01	0.00	-6,719.41	-5,985.75	12,705.16	0.00	01/14/2019 C/R
0289	01/16/19	CR	01	0.00	-1,202.54	-3,285.41	4,487.95	0.00	01/15/2019 C/R
0290	01/16/19	AP	01	0.00	0.00	0.00	0.00	0.00	Dead River Correction
0291	01/16/19	CR	01	0.00	-526.31	0.00	526.31	0.00	01/16/2019 R/R Deposit
0292	01/16/19	CR	01	0.00	-964.01	0.00	964.01	0.00	01/16/2019 R/R Deposit
0293	01/17/19	CR	01	0.00	-2,252.42	-5,958.61	8,211.03	0.00	01/17/2019 C/R
0294	01/22/19	CR	01	0.00	-2,254.33	-15,519.31	17,773.64	0.00	01/18/2019 C/R
0295	01/23/19	PY	01	14,773.34	0.00	-72.86	-14,700.48	0.00	01/24/2019 Payroll
0296	01/23/19	CR	01	0.00	-14,173.55	-13,438.87	27,612.42	0.00	01/22/2019 C/R
0297	01/23/19	GJ	01	0.00	-388.80	388.80	0.00	0.00	2018 Supplemental
0298	01/23/19	CR	01	0.00	-157.08	0.00	157.08	0.00	01/23/2019 R/R Deposit
0299	01/23/19	CR	01	0.00	-160.94	0.00	160.94	0.00	01/23/2019 R/R Deposit
0300	01/23/19	CR	01	0.00	-625.71	0.00	625.71	0.00	01/23/2019 R/R Deposit
0301	01/23/19	GJ	01	8.00	-20.00	0.00	12.00	0.00	online boat,unemploy, WC,
0302	01/24/19	CR	01	935.06	-826.81	-11,363.94	11,255.69	0.00	01/23/2019 C/R
0304	01/28/19	CR	01	0.00	-2,221.93	-17,976.26	20,198.19	0.00	01/25/2019 C/R
0305	01/28/19	CR	01	0.00	-193.11	0.00	193.11	0.00	01/28/2019 R/R Deposit
0306	01/29/19	CR	01	0.00	-4,699.08	-16,500.67	21,199.75	0.00	01/28/2019 C/R
0307	01/29/19	CR	01	0.00	-83.03	0.00	83.03	0.00	01/29/2019 R/R Deposit
0308	01/29/19	GJ	01	0.00	-27.20	0.00	27.20	0.00	online Boat Wagner
0309	01/30/19	CR	01	0.00	-2,259.66	-8,099.80	10,359.46	0.00	01/29/2019 C/R
0310	01/30/19	CR	01	0.00	-3,628.72	-19,321.04	22,949.76	0.00	01/30/2019 C/R
0311	01/31/19	CR	01	0.00	-116.05	0.00	116.05	0.00	01/31/2019 R/R Deposit
0312	01/31/19	CR	01	0.00	-138.49	0.00	138.49	0.00	01/31/2019 R/R Deposit
0321	02/07/19	GJ	01	0.00	0.00	0.00	0.00	0.00	Kenn Welath Mngement
0325	02/11/19	GJ	01	0.00	-1,238.01	264.39	973.62	0.00	Interest, Online Dogs
		Totals		**406,920.28**	**-71,292.46**	**-191,628.48**	**-143,999.34**	**0.00**	

* - Incorrect control entry

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

Receipt Search Report

Actual Date Between 01/01/2019 and 01/31/2019, 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
2	BOATS	6	382.20
3	ATV AND SNOWMOBILES	82	5,418.25
5	SPORTING LICENSE	27	955.38
7	Heating Assistance	3	108.45
23	DOG LICENSE-Correct	21	307.00
29	VITAL RECORDS	6	126.00
33	CEMETERY	1	200.00
35	COPIES	2	10.25
43	MISCELLANEOUS	6	1,250.49
44	CEO/LPI PERMITS	3	90.00
45	GILE HALL	3	125.00
46	LIBRARY INCOME	5	77.35
47	PB-BOA LAND USE FEE	1	100.00
49	STATE REIMBURSEMENT	1	12,595.03
50	STATE REIMBURSEMENT	2	1,609.86
51	RECREATION	2	55.00
57	TRANS STATION FEES	2	6,745.70
58	TRANS STATION FEES	115	1,181.50
59	TRANS STATION Other	7	466.00
60	SUMMER ROADS	1	20.00
90	Real Estate Payment	188	158,449.43
91	Tax Lien Payment	29	37,452.51
92	Personal Property Payment	2	159.63
99	Motor Vehicle	162	42,824.69
190	Moses	4	87.12
800	Dog Registration	153	1,535.00
		834	272,331.84

Revenue Summary Report

Department(s): ALL
January

Account	Budget Net	- CURR MONTH - Debits	Credits	YTD Net	Uncollected Balance	Percent Collected
10 - GENERAL GOVERNMENT	5,842,432.00	691.66	60,888.71	5,304,539.81	537,892.19	90.79
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	1,009.35	52,310.02	-17,385.02	149.78
30 - RECREATION, PARKS & ACTIVITIES	27,370.00	0.00	55.00	8,435.62	18,934.38	30.82
40 - PROTECTION	2,600.00	0.00	266.00	3,009.38	-409.38	115.75
50 - CEMETERIES	0.00	0.00	0.00	300.00	-300.00	---
60 - Roads & Drainage	35,000.00	0.00	20.00	35,632.00	-632.00	101.81
65 - CAPITAL IMPROVEMENTS	186,022.00	0.00	407.84	164,673.78	21,348.22	88.52
70 - SOLID WASTE	193,829.00	0.00	7,993.36	111,156.48	82,672.52	57.35
80 - REGIONAL ORGANIZATIONS	0.00	0.00	0.00	15,112.00	-15,112.00	---
90 - UNCLASSIFIED	11,377.00	0.00	1,343.86	1,343.86	10,033.14	11.81
95 - GENERAL ASSISTANCE	2,250.00	0.00	0.00	0.00	2,250.00	0.00
Final Totals	6,366,322.00	691.66	71,984.12	5,696,631.36	669,690.64	89.48

Expense Summary Report

ALL Departments

January

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	35,237.61	330.39	286,544.46	194,661.54	59.55
12 - Maintenance	127,415.00	7,860.04	0.00	54,885.91	72,529.09	43.08
15 - BOARDS & COM	42,112.00	0.00	0.00	30,256.20	11,855.80	71.85
25 - COMM SERVICE	55,961.00	3,922.06	0.00	40,321.11	15,639.89	72.05
30 - REC PARKS/AT	38,708.00	302.77	0.00	18,762.79	19,945.21	48.47
40 - PROTECTION	132,725.00	5,939.99	0.00	72,697.51	60,027.49	54.77
50 - CEMETERIES	16,500.00	0.00	0.00	1,140.91	15,359.09	6.91
60 - Rds & Drain	407,930.00	31,013.50	0.00	264,197.55	143,732.45	64.77
65 - CAPITAL IMPR	451,614.00	80.00	0.00	111,595.49	340,018.51	24.71
70 - SOLID WASTE	303,686.00	25,546.30	0.00	169,629.79	134,056.21	55.86
75 - EDUCATION	3,564,799.00	296,413.34	0.00	2,074,893.30	1,489,905.70	58.21
80 - REGIONAL ORG	48,000.00	0.00	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	935.06	0.00	24,324.58	106,088.42	18.65
95 - GENERAL ASST	4,500.00	0.00	0.00	682.34	3,817.66	15.16
Final Totals	6,403,525.00	407,250.67	330.39	3,763,621.26	2,639,903.74	58.77

Exp / Rev Summary Report

ALL Departments
January

Account	Budget	Current Month	Year To Date	Balance	Percent
10 GENERAL GOVT					
REVENUES					
1011 R-PROP TAX	4,541,876.00	388.80	4,591,252.80	-49,376.80	101.09
1012 P-PROP TAX	42,392.00	0.00	33,798.31	8,593.69	79.73
1013 STATE REV SH	135,000.00	12,595.03	88,188.12	46,811.88	65.32
1014 INT ON TAXES	25,000.00	6,100.16	19,484.80	5,515.20	77.94
1021 INVEST INC	5,000.00	977.01	6,160.83	-1,160.83	123.22
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	0.00	15,574.00	-7,106.00	183.92
1051 BOAT EXCISE	8,000.00	113.40	1,380.40	6,619.60	17.26
1052 MOTOR VEH	500,000.00	37,487.61	319,730.78	180,269.22	63.95
1053 AGENT FEE	10,000.00	874.25	5,834.50	4,165.50	58.35
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	111.60	1,031.60	368.40	73.69
1090 OTHER INCOME	2,000.00	1,260.74	23,660.93	-21,660.93	1183.05
1095 Heating Asst	1,500.00	108.45	1,751.83	-251.83	116.79
3010 PLUMBING FEE	5,000.00	30.00	3,752.50	1,247.50	75.05
3020 LAND USE FEE	6,000.00	150.00	3,877.60	2,122.40	64.63
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	60,197.05	5,304,539.81	537,892.19	90.79
EXPENSES					
10 Admin	**262,035.00**	**15,582.77**	**150,362.70**	**111,672.30**	**57.38**
10 ADMIN	33,100.00	802.05	18,746.90	14,353.10	56.64
20 PERSONNEL	187,610.00	14,287.30	106,483.63	81,126.37	56.76
25 STIPEND	4,550.00	0.00	2,125.00	2,425.00	46.70
40 UTILITIES	6,200.00	485.42	3,348.64	2,851.36	54.01
50 CONTRACT SVC	28,975.00	8.00	17,869.34	11,105.66	61.67
60 EQUIP O,R &M	1,600.00	0.00	1,789.19	-189.19	111.82
12 Insurance	**134,500.00**	**14,282.83**	**74,572.36**	**59,927.64**	**55.44**
15 INSURANCE	134,500.00	14,282.83	74,572.36	59,927.64	55.44
15 Office Equip	**6,400.00**	**161.41**	**4,135.91**	**2,264.09**	**64.62**
10 ADMIN	350.00	0.00	223.75	126.25	63.93
60 EQUIP O,R &M	2,050.00	161.41	1,129.87	920.13	55.12
65 EQUIP REPLAC	4,000.00	0.00	2,782.29	1,217.71	69.56
20 Assessing	**22,556.00**	**1,338.05**	**8,171.91**	**14,384.09**	**36.23**
10 ADMIN	175.00	0.00	0.00	175.00	0.00
20 PERSONNEL	7,181.00	138.05	205.72	6,975.28	2.86
50 CONTRACT SVC	15,200.00	1,200.00	7,966.19	7,233.81	52.41
30 Code Enforce	**37,215.00**	**2,502.16**	**24,636.75**	**12,578.25**	**66.20**
10 ADMIN	110.00	0.00	35.00	75.00	31.82
20 PERSONNEL	37,105.00	2,502.16	24,601.75	12,503.25	66.30
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**	**1,040.00**	**21,214.83**	**-6,214.83**	**141.43**
10 ADMIN	15,000.00	1,040.00	21,214.83	-6,214.83	141.43

Account		Budget	Current Month	Year To Date	Balance	Percent
	Expense Total	481,206.00	34,907.22	286,544.46	194,661.54	59.55
	Net Profit / (Loss)	**5,361,226.00**	**25,289.83**	**5,017,995.35**	**(343,230.65)**	
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**	**4,674.58**	**34,239.88**	**53,655.12**	**38.96**
10 ADMIN		125.00	0.00	242.66	-117.66	194.13
20 PERSONNEL		85,570.00	4,624.58	31,149.05	54,420.95	36.40
40 UTILITIES		600.00	50.00	200.00	400.00	33.33
60 EQUIP O,R &M		600.00	0.00	962.95	-362.95	160.49
65 EQUIP REPLAC		1,000.00	0.00	1,685.22	-685.22	168.52
20 Bldg Maint		**29,520.00**	**3,076.92**	**18,310.48**	**11,209.52**	**62.03**
40 UTILITIES		19,360.00	2,760.46	9,951.54	9,408.46	51.40
70 BUILDING O&M		10,160.00	316.46	8,358.94	1,801.06	82.27
30 Veh/Eq Maint		**10,000.00**	**108.54**	**2,335.55**	**7,664.45**	**23.36**
60 EQUIP O,R &M		10,000.00	108.54	2,335.55	7,664.45	23.36
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	7,860.04	54,885.91	72,529.09	43.08
	Net Profit / (Loss)	**(127,415.00)**	**(7,860.04)**	**(54,767.50)**	**72,647.50**	
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)**	
25 COMM SERVICE						
	REVENUES					
1010 ACO DOG FEES		3,000.00	637.00	1,245.00	1,755.00	41.50
1011 Rabies Clini		0.00	285.00	570.00	-570.00	0.00
1012 Dog Vac Fund		0.00	10.00	80.00	-80.00	0.00
3000 Age Friendly		1,000.00	0.00	8,000.00	-7,000.00	800.00

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Account	Budget	Current Month	Year To Date	Balance	Percent
25 COMM SERVICE CONT'D					
4005 LIB DONATION	2,000.00	20.00	25,995.00	-23,995.00	1299.75
4010 LIB SALE PRD	1,500.00	35.50	1,201.12	298.88	80.07
4015 LIB Contrib	375.00	21.85	287.16	87.84	76.58
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	1,009.35	52,310.02	-17,385.02	149.78
EXPENSES					
10 Animal Cntrl	**11,595.00**	**1,871.78**	**7,663.98**	**3,931.02**	**66.10**
10 ADMIN	300.00	450.00	570.00	-270.00	190.00
20 PERSONNEL	4,095.00	389.07	2,595.85	1,499.15	63.39
25 STIPEND	2,750.00	0.00	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	1,032.71	3,098.13	1,251.87	71.22
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**	**1,526.55**	**14,765.69**	**11,689.31**	**55.81**
10 ADMIN	675.00	197.12	578.42	96.58	85.69
20 PERSONNEL	18,365.00	1,196.10	10,307.77	8,057.23	56.13
40 UTILITIES	1,315.00	19.54	575.97	739.03	43.80
55 COMMUNITY SV	6,100.00	113.79	3,031.77	3,068.23	49.70
60 EQUIP O,R &M	0.00	0.00	0.00	0.00	0.00
65 EQUIP REPLAC	0.00	0.00	271.76	-271.76	0.00
50 Readfield TV	**5,386.00**	**12.93**	**1,705.27**	**3,680.73**	**31.66**
10 ADMIN	0.00	12.93	90.51	-90.51	0.00
20 PERSONNEL	230.00	0.00	114.76	115.24	49.90
25 STIPEND	3,000.00	0.00	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**	**510.80**	**3,496.19**	**2,703.81**	**56.39**
55 COMMUNITY SV	6,200.00	510.80	3,496.19	2,703.81	56.39
Expense Total	55,961.00	3,922.06	40,321.11	15,639.89	72.05
Net Profit / (Loss)	**(21,036.00)**	**(2,912.71)**	**11,988.91**	**33,024.91**	
30 REC,PARKS/AT					
REVENUES					
1010 BEACH INCOME	9,660.00	0.00	2,957.62	6,702.38	30.62
2021 RB BB	2,920.00	20.00	96.00	2,824.00	3.29
2022 RB SOCCER	2,100.00	0.00	2,135.00	-35.00	101.67
2024 RB Basketbal	3,150.00	35.00	3,090.00	60.00	98.10
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

Account		Budget	Current Month	Year To Date	Balance	Percent
30 REC,PARKS/AT CONT'D						
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	55.00	8,435.62	18,934.38	30.82
	EXPENSES					
10 BEACH		**9,660.00**	**15.26**	**8,243.33**	**1,416.67**	**85.33**
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	440.91	-5.91	101.36
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**	**287.51**	**4,050.20**	**7,509.80**	**35.04**
10 ADMIN		0.00	0.00	356.47	-356.47	0.00
30 RECREATION		11,560.00	287.51	3,693.73	7,866.27	31.95
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	302.77	18,762.79	19,945.21	48.47
	Net Profit / (Loss)	**(11,338.00)**	**(247.77)**	**(10,327.17)**	**1,010.83**	
40 PROTECTION						
	REVENUES					
1010 FD DONATION		0.00	0.00	223.38	-223.38	0.00
1025 Adm Asst-Reg		0.00	0.00	2,520.00	-2,520.00	0.00
1035 FD Burn Perm		0.00	266.00	266.00	-266.00	0.00
3500 Tower Sites		2,600.00	0.00	0.00	2,600.00	0.00
	Revenue Total	2,600.00	266.00	3,009.38	-409.38	115.75
	EXPENSES					
10 FIRE DEPART		**65,600.00**	**1,976.29**	**32,459.77**	**33,140.23**	**49.48**
10 ADMIN		2,700.00	0.00	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	0.00	11,977.03	17,572.97	40.53
25 STIPEND		7,200.00	0.00	3,600.00	3,600.00	50.00
40 UTILITIES		550.00	44.94	313.58	236.42	57.01
50 CONTRACT SVC		4,200.00	0.00	0.00	4,200.00	0.00
60 EQUIP O,R &M		17,000.00	1,037.00	11,896.95	5,103.05	69.98
65 EQUIP REPLAC		3,500.00	894.35	2,603.65	896.35	74.39
15 FIRE EQUIP		**8,000.00**	**0.00**	**2,316.00**	**5,684.00**	**28.95**
65 EQUIP REPLAC		8,000.00	0.00	2,316.00	5,684.00	28.95

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Account	Budget	Current Month	Year To Date	Balance	Percent
40 PROTECTION CONT'D					
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**	**71.70**	**6,464.42**	**-4,064.42**	**269.35**
40 UTILITIES	900.00	70.38	504.37	395.63	56.04
50 CONTRACT SVC	1,000.00	1.32	5,960.05	-4,960.05	596.01
60 EQUIP O,R &M	500.00	0.00	0.00	500.00	0.00
40 Dispatching	**28,625.00**	**3,892.00**	**18,727.12**	**9,897.88**	**65.42**
50 CONTRACT SVC	28,625.00	3,892.00	18,727.12	9,897.88	65.42
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	5,939.99	72,697.51	60,027.49	54.77
Net Profit / (Loss)	**(130,125.00)**	**(5,673.99)**	**(69,688.13)**	**60,436.87**	
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
2020 HIGHWAY INC	0.00	20.00	20.00	-20.00	0.00
Revenue Total	35,000.00	20.00	35,632.00	-632.00	101.81
EXPENSES					
10 Road Maint	**147,330.00**	**0.00**	**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	0.00	118,156.41	23,343.59	83.50
40 Winter Maint	**260,600.00**	**31,013.50**	**146,041.14**	**114,558.86**	**56.04**
40 UTILITIES	600.00	118.24	256.99	343.01	42.83
70 BUILDING O&M	0.00	28.51	28.51	-28.51	0.00
80 PUBLIC WAYS	260,000.00	30,866.75	145,755.64	114,244.36	56.06
Expense Total	407,930.00	31,013.50	264,197.55	143,732.45	64.77
Net Profit / (Loss)	**(372,930.00)**	**(30,993.50)**	**(228,565.55)**	**144,364.45**	

Account	Budget	Current Month	Year To Date	Balance	Percent
65 CAPITAL IMPR CONT'D					
65 CAPITAL IMPR					
REVENUES					
6570 Transfer Sta	9,022.00	407.84	4,673.78	4,348.22	51.80
9000 Mar Dam	177,000.00	0.00	160,000.00	17,000.00	90.40
Revenue Total	186,022.00	407.84	164,673.78	21,348.22	88.52
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**	**0.00**	**1,989.30**	**3,010.70**	**39.79**
50 CONTRACT SVC	0.00	0.00	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**	**0.00**	**12,271.82**	**2,728.18**	**81.81**
65 EQUIP REPLAC	15,000.00	0.00	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**	**80.00**	**21,908.75**	**278,091.25**	**7.30**
10 ADMIN	0.00	80.00	80.00	-80.00	0.00
80 PUBLIC WAYS	300,000.00	0.00	21,828.75	278,171.25	7.28
Expense Total	451,614.00	80.00	111,595.49	340,018.51	24.71
Net Profit / (Loss)	**(265,592.00)**	**327.84**	**53,078.29**	**318,670.29**	
70 SOLID WASTE					
REVENUES					
7010 TS FEES	33,000.00	1,189.50	20,857.00	12,143.00	63.20
7021 Recycle/Comp	0.00	16.00	48.00	-48.00	0.00
7023 TS RECYC MTL	10,000.00	1,365.60	7,632.40	2,367.60	76.32
7025 TS RECYC OTH	0.00	0.00	631.00	-631.00	0.00
7040 Com Haulers	450.00	450.00	450.00	0.00	100.00
7089 TS Fayette	68,806.00	0.00	34,925.94	33,880.06	50.76
7090 TS REV-WAYNE	81,573.00	4,972.26	46,612.14	34,960.86	57.14
Revenue Total	193,829.00	7,993.36	111,156.48	82,672.52	57.35
EXPENSES					
10 TRANSFER STA	**296,186.00**	**25,382.12**	**169,142.40**	**127,043.60**	**57.11**
10 ADMIN	3,225.00	397.98	1,283.48	1,941.52	39.80
15 INSURANCE	33,961.00	4,971.39	18,940.75	15,020.25	55.77

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Account		Budget	Current Month	Year To Date	Balance	Percent
70 SOLID WASTE CONT'D						
20 PERSONNEL		79,200.00	6,357.48	48,923.77	30,276.23	61.77
40 UTILITIES		4,450.00	479.90	2,087.21	2,362.79	46.90
50 CONTRACT SVC		169,750.00	11,730.33	88,824.00	80,926.00	52.33
60 EQUIP O,R &M		2,200.00	921.54	8,358.54	-6,158.54	379.93
70 BUILDING O&M		900.00	523.50	724.65	175.35	80.52
80 PUBLIC WAYS		2,500.00	0.00	0.00	2,500.00	0.00
50 BACKHOE		**7,500.00**	**164.18**	**487.39**	**7,012.61**	**6.50**
60 EQUIP O,R &M		7,500.00	164.18	487.39	7,012.61	6.50
	Expense Total	303,686.00	25,546.30	169,629.79	134,056.21	55.86
	Net Profit / (Loss)	**(109,857.00)**	**(17,552.94)**	**(58,473.31)**	**51,383.69**	
75 EDUCATION						
	EXPENSES					
10 RSU#38		**3,564,799.00**	**296,413.34**	**2,074,893.30**	**1,489,905.70**	**58.21**
45 ASSESSMENTS		3,564,799.00	296,413.34	2,074,893.30	1,489,905.70	58.21
	Expense Total	3,564,799.00	296,413.34	2,074,893.30	1,489,905.70	58.21
	Net Profit / (Loss)	**(3,564,799.00)**	**(296,413.34)**	**(2,074,893.30)**	**1,489,905.70**	
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**	**0.00**	**12,048.73**	**12,451.27**	**49.18**
12 FINANCIAL		24,500.00	0.00	12,048.73	12,451.27	49.18
	Expense Total	48,000.00	0.00	26,768.07	21,231.93	55.77
	Net Profit / (Loss)	**(48,000.00)**	**0.00**	**(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**
12 FINANCIAL		6,000.00	0.00	0.00	6,000.00	0.00

Exp / Rev Summary Report

ALL Departments
January

Account		Budget	Current Month	Year To Date	Balance	Percent
85 DEBT SERVICE CONT'D						
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	1,343.86	1,343.86	33.14	97.59
	Revenue Total	11,377.00	1,343.86	1,343.86	10,033.14	11.81
	EXPENSES					
10 Abate/Overly		**20,000.00**	**935.06**	**8,911.58**	**11,088.42**	**44.56**
90 ABATEMENTS		20,000.00	935.06	8,911.58	11,088.42	44.56
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	935.06	24,324.58	106,088.42	18.65
	Net Profit / (Loss)	**(119,036.00)**	**408.80**	**(22,980.72)**	**96,055.28**	
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**	**0.00**	**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	0.00	682.34	2,817.66	19.50
	Expense Total	4,500.00	0.00	682.34	3,817.66	15.16
	Net Profit / (Loss)	**(2,250.00)**	**0.00**	**(682.34)**	**1,567.66**	