February 2019

Treasurer's Report

Reporting Date: 3/18/2019

Report Period: February-19
Fiscal Year: 2019

Ongoing Activities:

Check Reconciliation: Check reconciliation was completed through 2/28/2019. Our accounts are in balance with our bank statements. No unusual activity was observed.
Audit: We have received a full final draft audit and are finishing our final review. Our audided financial statements show healthy municipal operations with assets exceeding liabilities and income exceeding expenses.
Trio Software: The "play" version of our new TRIO software has been installed and staff will receive instruction on its use and time to review data in this trial environment prior to full conversion.

Comments:

Revenues and expenditures should be around 67% for the Year to Date. Two adjusting journals (332 & 333) were processed to correct for differences between the posted amounts and the actual committed amounts. The first was reversed and the second properly corrected the errors. Interest on taxes appears to be down but was up significantly last month, likely a result of when taxes were due and efforts to collect before lien or foreclosure. Most accounts are where they should be. Some review and scheduling revision may be needed for ACO and CEO services.

Summary Data:

	Month			Fiscal Year-to-Date		
	Feb-19	Feb-18	% Change	2019	2018	% Change
KEY INDICATORS:						
Checking Accounts	$ 3,095,293	$ 2,837,012	9.1%	N/A	N/A	N/A
Posted Journals	38	40	-5.0%	351	360	-2.5%
Real Estate Payments	$ 1,404,124	$ 1,241,109	13.1%	$ 4,039,681	$ 4,004,095	0.9%
Total Receipts	$ 1,531,022	$ 1,399,117	9.4%	$ 5,244,432	$ 5,204,830	0.8%
MAJOR NET REVENUES:						
State Revenue Sharing	$ 14,935	$ 13,813	8.1%	$ 103,123	$ 93,736	10.0%
Interest on Taxes	$ 2,956	$ 6,820	-56.7%	$ 22,440	$ 24,657	-9.0%
Homestead Exemption	$ -	$ -	-	$ 175,968	$ 138,363	27.2%
Motor Vehicle Payments	$ 32,490	$ 31,243	4.0%	$ 352,221	$ 328,167	7.3%
Transfer Station Fees	$ 1,031	$ 1,250	-17.5%	21,888	$ 23,180	-5.6%
All Other Revenues	$ 38,687	$ 36,595	5.7%	$ 5,111,091	$ 4,865,687	5.0%
TOTAL NET REVENUES	$ 90,099	$ 89,721	0.4%	$ 5,786,731	$ 5,473,790	5.7%
MAJOR NET EXPENSES:						
General Government	$ 24,411	$ 21,637	12.8%	$ 310,955	$ 291,194	6.8%
Protection	$ 430	$ 2,068	-79.2%	$ 73,127	$ 73,968	-1.1%
Roads and Drainage	$ 29,148	$ 34,220	-14.8%	$ 293,346	$ 193,632	51.5%
Capital Improvements	$ 14,634	$ -	-	$ 126,299	$ 9,556	1221.7%
Solid Waste	$ 19,197	$ 13,983	37.3%	$ 188,826	$ 181,149	4.2%
Education	$ 296,413	$ 293,966	0.8%	$ 2,371,307	$ 2,351,731	0.8%
Regional Organizations	$ -	$ -	-	$ 26,768	$ 286,491	-90.7%
Debt Service	$ -	$ -	-	$ 320,227	$ 326,197	-1.8%
All Other Expenses	$ 19,160	$ 19,254	-0.5%	$ 456,160	$ 171,818	165.5%
TOTAL NET EXPENSES	$ 403,393	$ 385,128	4.7%	$ 4,167,015	$ 3,885,736	7.2%

Eric Dyer, Treasurer

Signature: Eric Dyer

Checking Recon	Feb-19				
	Money Markt	Andro45053704	Andro45156092	And45205	***Totals***
	$ 241,241.62	$ 50,000.00	$ 2,806,466.29	$ 185.49	***$ 3,097,893.40***
O/S Checks	$ (386.09)	$ (2,214.51)			***$ (2,600.60)***
	$ 240,855.53	**$ 47,785.49**	**$ 2,806,466.29**	**$ 185.49**	***$ 3,095,292.80***
Computer/Manual Bal	$ 240,842.72	$ 2,902,858.30			***$ 3,143,701.02***
Interest	$ 46.77	$ 964.70		$ -	***$ 1,011.47***
O/S Deposit J# 347 CC			$ (274.10)		***$ (274.10)***
Deposit Tickets	$ (89.96)		$ 89.96		***$ -***
Bad CK deposit	$ 56.00		$ (56.00)		***$ -***
O/S Deposit J# 350CC			$ (268.14)		***$ (268.14)***
Transfer in Limbo			$ (48,877.45)		***$ (48,877.45)***
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
	$ 240,855.53	**$ 2,903,823.00**	**$ (49,385.73)**	**$ -**	***$ 3,095,292.80***

Camden Bank Total	$ 240,855.53
Camden Bank Total	$ 240,855.53
	$ -
Andro Bank Total	$ 2,854,437.27
Andro Manual Total	$ 2,854,437.27
	$ 0.00

Completed 3/4/19 Andro Teresa
Completed 3/4/19 Camden Teresa

Reviewed By: ____________________

Check Reconciliation

Balancing Report

Bank: 4 Androscoggin Bank

Statement Date: 02/28/19

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

BEGINNING BALANCE......	1,797,441.93	
+ DEPOSITS ON STMT....	1,508,510.21	56
+ INTEREST............	964.70	1
+ OTHER CREDITS.......	25,000.00	1
- CASHED CHECKS.......	426,190.48	104
- OTHER DEBITS........	49,074.58	2
STATEMENT BALANCE......	2,856,651.78	
+ OUTSTANDING DEPOSITS	542.24	2
- OUTSTANDING CHECKS..	2,214.51	16
CHECKBOOK AT STMT DATE.	2,854,979.51	
+ OTHER DEPOSITS......	94,112.39	7
CURRENT CHECKBOOK......	2,949,091.90	

Check Reconciliation

COPY

Balancing Report

Bank: 2 Camden National

Statement Date: 02/28/19

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

BEGINNING BALANCE......	242,066.61	
+ DEPOSITS ON STMT....	24,128.24	18
+ INTEREST...........	46.77	1
- OTHER DEBITS........	25,000.00	1
STATEMENT BALANCE......	241,241.62	
CHECKBOOK AT STMT DATE.	241,241.62	
+ OTHER DEPOSITS......	1,359.31	1
CURRENT CHECKBOOK......	242,600.93	

Journal Summary List

All Journal Types
February

Jrnl	Date	Type	Per	Expense	Revenue	G / L	Cash	Enc	Description
0303	02/06/19	AP	02	333,316.24	0.00	12,743.85	-346,060.09	0.00	02/07/19 A/P
0313	02/04/19	CR	02	0.00	-23,889.59	-19,241.00	43,130.59	0.00	02/01/2019 C/R
0314	02/06/19	PY	02	15,483.13	0.00	-270.86	-15,212.27	0.00	02/07/2019 Payroll
0315	02/05/19	CR	02	0.00	-987.02	-167,425.59	168,412.61	0.00	02/04/2019 C/R
0316	02/06/19	CR	02	4,982.92	-2,125.50	-11,778.33	8,920.91	0.00	02/05/2019 C/R
0317	02/06/19	CR	02	0.00	-930.80	0.00	930.80	0.00	02/06/2019 R/R Deposit
0318	02/06/19	CR	02	0.00	-795.81	0.00	795.81	0.00	02/06/2019 R/R Deposit
0319	02/06/19	CR	02	0.00	-1,006.38	-22,113.74	23,120.12	0.00	02/06/2019 C/R
0320	02/20/19	AP	02	32,890.72	0.00	5,609.75	-38,500.47	0.00	02/21/19 A/P
0322	02/08/19	CR	02	0.00	-492.17	0.00	492.17	0.00	02/08/2019 R/R Deposit
0323	02/08/19	CR	02	0.00	-89.29	0.00	89.29	0.00	02/08/2019 R/R Deposit
0324	02/11/19	CR	02	0.00	-5,258.32	-50,723.13	55,981.45	0.00	02/08/2019 C/R
0326	02/11/19	CR	02	0.00	-211.43	0.00	211.43	0.00	02/11/2019 R/R Deposit
0327	02/12/19	CR	02	0.00	-9,290.08	-71,078.69	80,368.77	0.00	02/11/2019 C/R
0328	02/12/19	CR	02	0.00	-605.03	0.00	605.03	0.00	02/12/2019 R/R Deposit
0329	02/12/19	CR	02	0.00	-724.55	-19,939.96	20,664.51	0.00	02/12/2019 C/R
0330	02/13/19	CR	02	0.00	-776.14	0.00	776.14	0.00	02/13/2019 R/R Deposit
0331	02/14/19	CR	02	0.00	-737.88	-271,850.47	272,588.35	0.00	02/13/2019 C/R
0332	02/14/19	GJ	02	1,902.00	-39,105.00	37,203.00	0.00	0.00	Budget Correction
0333	02/14/19	GJ	02	-3,804.00	78,210.00	-74,406.00	0.00	0.00	CJE Budget Adj Attempt 2
0334	02/15/19	CR	02	0.00	-9,285.92	-119,188.69	128,474.61	0.00	02/15/2019 C/R
0335	02/19/19	CR	02	0.00	-446.12	-1,190.14	1,636.26	0.00	02/15/2019 C/R
0336	02/19/19	CR	02	0.00	-2,099.08	-99,868.65	101,967.73	0.00	02/19/2019 C/R
0337	02/20/19	PY	02	16,720.48	0.00	-72.86	-16,647.62	0.00	02/21/2019 Payroll
0338	02/20/19	CR	02	0.00	-156.13	0.00	156.13	0.00	02/20/2019 R/R Deposit
0339	02/20/19	GJ	02	0.00	0.00	0.00	0.00	0.00	Unemploy, WC, ACO
0340	02/21/19	CR	02	0.00	-2,616.68	-52,518.15	55,134.83	0.00	02/20/2019 C/R
0342	02/25/19	CR	02	0.00	-18,524.60	-85,131.93	103,656.53	0.00	02/22/2019 C/R
0343	02/25/19	CR	02	0.00	-2,344.40	-219,103.52	221,447.92	0.00	02/25/2019 C/R
0344	02/25/19	CR	02	0.00	-383.68	0.00	383.68	0.00	02/25/2019 R/R Deposit
0345	02/25/19	CR	02	0.00	-771.50	0.00	771.50	0.00	02/25/2019 R/R Deposit
0346	02/26/19	CR	02	0.00	-1,386.25	-73,111.28	74,497.53	0.00	02/26/2019 C/R
0347	02/27/19	CR	02	0.00	-359.14	-25,498.59	25,857.73	0.00	02/26/2019 C/R
0348	02/27/19	CR	02	0.00	-223.72	0.00	223.72	0.00	02/27/2019 R/R Deposit
0349	02/27/19	CR	02	0.00	-309.09	0.00	309.09	0.00	02/27/2019 R/R Deposit
0350	02/27/19	CR	02	0.00	-1,921.24	-91,070.55	92,991.79	0.00	02/27/2019 C/R
0351	02/28/19	CR	02	0.00	-1,351.78	-45,835.16	47,186.94	0.00	02/27/2019 C/R
0361	03/08/19	GJ	02	0.00	-1,014.62	3.06	1,011.56	0.00	Interest February
		Totals		**401,491.49**	**-52,008.94**	**-1,465,857.63**	**1,116,375.08**	**0.00**	

* - Incorrect control entry

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

Receipt Search Report

Actual Date Between 02/01/2019 and 02/28/2019, 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
3 ATV AND SNOWMOBILES	30	2,903.81
5 SPORTING LICENSE	11	369.00
7 Heating Assistance	1	68.30
23 DOG LICENSE-Correct	3	115.00
29 VITAL RECORDS	7	147.00
31 FIRE DEPARTMENT	6	2,600.00
33 CEMETERY	1	1,600.00
35 COPIES	2	2.50
43 MISCELLANEOUS	7	25.00
44 CEO/LPI PERMITS	5	474.00
45 GILE HALL	2	50.00
46 LIBRARY INCOME	3	100.99
47 PB-BOA LAND USE FEE	1	100.00
49 STATE REIMBURSEMENT	1	14,935.35
51 RECREATION	1	20.00
55 CABLE FEES	1	15,971.21
57 TRANS STATION FEES	3	18,306.66
58 TRANS STATION FEES	69	1,031.00
70 HERITAGE DAYS / SOU	1	9.00
90 Real Estate Payment	1071	1,404,124.39
91 Tax Lien Payment	42	22,888.58
92 Personal Property Payment	5	7,302.83
99 Motor Vehicle	163	37,491.48
800 Dog Registration	18	386.00
	1454	1,531,022.10

Revenue Summary Report

Department(s): ALL
February

Account	Budget Net	- CURR MONTH - Debits	Credits	YTD Net	Uncollected Balance	Percent Collected
10 - GENERAL GOVERNMENT	5,881,537.00	118.96	52,795.04	5,357,215.89	524,321.11	91.09
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	16,471.20	68,781.22	-33,856.22	196.94
30 - RECREATION, PARKS & ACTIVITIES	27,370.00	0.00	29.00	8,464.62	18,905.38	30.93
40 - PROTECTION	2,600.00	0.00	2,600.00	5,609.38	-3,009.38	215.75
50 - CEMETERIES	0.00	0.00	0.00	300.00	-300.00	---
60 - Roads & Drainage	35,000.00	0.00	0.00	35,632.00	-632.00	101.81
65 - CAPITAL IMPROVEMENTS	186,022.00	0.00	1,095.84	165,769.62	20,252.38	89.11
70 - SOLID WASTE	193,829.00	0.00	18,241.82	129,398.30	64,430.70	66.76
80 - REGIONAL ORGANIZATIONS	0.00	0.00	0.00	15,112.00	-15,112.00	---
90 - UNCLASSIFIED	11,377.00	0.00	0.00	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	6,405,427.00	118.96	91,232.90	5,787,745.30	617,681.70	90.36

Expense Summary Report

ALL Departments

February

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	25,048.25	637.41	310,955.30	170,250.70	64.62
12 - Maintenance	127,415.00	9,303.40	183.08	64,006.23	63,408.77	50.23
15 - BOARDS & COM	42,112.00	0.00	0.00	30,256.20	11,855.80	71.85
25 - COMM SERVICE	55,961.00	3,154.61	0.00	43,475.72	12,485.28	77.69
30 - REC,PARKS/AT	38,708.00	984.74	0.00	19,747.53	18,960.47	51.02
40 - PROTECTION	132,725.00	429.89	0.00	73,127.40	59,597.60	55.10
50 - CEMETERIES	16,500.00	0.00	0.00	1,140.91	15,359.09	6.91
60 - Rds & Drain	407,930.00	29,147.97	0.00	293,345.52	114,584.48	71.91
65 - CAPITAL IMPR	451,614.00	14,633.72	0.00	126,229.21	325,384.79	27.95
70 - SOLID WASTE	303,686.00	19,196.64	0.00	188,826.43	114,859.57	62.18
75 - EDUCATION	3,564,799.00	296,413.34	0.00	2,371,306.64	1,193,492.36	66.52
80 - REGIONAL ORG	48,000.00	0.00	0.00	26,768.07	21,231.93	55.77
81 - COUNTY TAX	266,694.00	0.00	0.00	266,694.13	-0.13	100.00
85 - DEBT SERVICE	327,956.00	0.00	0.00	320,227.12	7,728.88	97.64
90 - UNCLASSIFIED	135,621.00	5,901.42	0.00	30,226.00	105,395.00	22.29
95 - GENERAL ASST	4,500.00	0.00	0.00	682.34	3,817.66	15.16
Final Totals	6,405,427.00	404,213.98	820.49	4,167,014.75	2,238,412.25	65.05

Exp / Rev Summary Report

ALL Departments
February

Account	Budget	Current Month	Year To Date	Balance	Percent
10 GENERAL GOVT					
REVENUES					
1011 R-PROP TAX	4,582,804.00	0.00	4,591,252.80	-8,448.80	100.18
1012 P-PROP TAX	33,460.00	0.00	33,798.31	-338.31	101.01
1013 STATE REV SH	135,000.00	14,935.35	103,123.47	31,876.53	76.39
1014 INT ON TAXES	25,000.00	2,955.68	22,440.48	2,559.52	89.76
1021 INVEST INC	5,000.00	1,014.62	7,175.45	-2,175.45	143.51
1031 VETERAN EXMP	4,000.00	0.00	3,890.00	110.00	97.25
1032 HOMESTD EXMP	182,346.00	0.00	175,968.00	6,378.00	96.50
1033 TREE GROWTH	9,000.00	0.00	9,092.81	-92.81	101.03
1034 BETE Reimb	15,574.00	0.00	15,574.00	0.00	100.00
1051 BOAT EXCISE	8,000.00	0.00	1,380.40	6,619.60	17.26
1052 MOTOR VEH	500,000.00	32,489.93	352,220.71	147,779.29	70.44
1053 AGENT FEE	10,000.00	558.00	6,392.50	3,607.50	63.93
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	130.20	1,161.80	238.20	82.99
1090 OTHER INCOME	2,000.00	27.50	23,688.43	-21,688.43	1184.42
1095 Heating Asst	1,500.00	68.30	1,820.13	-320.13	121.34
3010 PLUMBING FEE	5,000.00	187.50	3,940.00	1,060.00	78.80
3020 LAND USE FEE	6,000.00	309.00	4,186.60	1,813.40	69.78
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	5,881,537.00	52,676.08	5,357,215.89	524,321.11	91.09
EXPENSES					
10 Admin	**262,035.00**	**21,619.22**	**171,981.92**	**90,053.08**	**65.63**
10 ADMIN	33,100.00	4,823.10	23,570.00	9,530.00	71.21
20 PERSONNEL	187,610.00	15,993.07	122,476.70	65,133.30	65.28
25 STIPEND	4,550.00	0.00	2,125.00	2,425.00	46.70
40 UTILITIES	6,200.00	803.05	4,151.69	2,048.31	66.96
50 CONTRACT SVC	28,975.00	0.00	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**	**-502.51**	**74,069.85**	**60,430.15**	**55.07**
15 INSURANCE	134,500.00	-502.51	74,069.85	60,430.15	55.07
15 Office Equip	**6,400.00**	**161.41**	**4,297.32**	**2,102.68**	**67.15**
10 ADMIN	350.00	0.00	223.75	126.25	63.93
60 EQUIP O,R &M	2,050.00	161.41	1,291.28	758.72	62.99
65 EQUIP REPLAC	4,000.00	0.00	2,782.29	1,217.71	69.56
20 Assessing	**22,556.00**	**1,234.51**	**9,406.42**	**13,149.58**	**41.70**
10 ADMIN	175.00	0.00	0.00	175.00	0.00
20 PERSONNEL	7,181.00	34.51	240.23	6,940.77	3.35
50 CONTRACT SVC	15,200.00	1,200.00	9,166.19	6,033.81	60.30
30 Code Enforce	**37,215.00**	**1,898.21**	**26,534.96**	**10,680.04**	**71.30**
10 ADMIN	110.00	0.00	35.00	75.00	31.82
20 PERSONNEL	37,105.00	1,898.21	26,499.96	10,605.04	71.42
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**	**0.00**	**21,214.83**	**-6,214.83**	**141.43**
10 ADMIN	15,000.00	0.00	21,214.83	-6,214.83	141.43

Account		Budget	Current Month	Year To Date	Balance	Percent
	Expense Total	481,206.00	24,410.84	310,955.30	170,250.70	64.62
	Net Profit / (Loss)	**5,400,331.00**	**28,265.24**	**5,046,260.59**	**(354,070.41)**	
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**	**5,191.77**	**39,431.65**	**48,463.35**	**44.86**
10 ADMIN		125.00	0.00	242.66	-117.66	194.13
20 PERSONNEL		85,570.00	5,097.17	36,246.22	49,323.78	42.36
40 UTILITIES		600.00	50.00	250.00	350.00	41.67
60 EQUIP O,R &M		600.00	0.00	962.95	-362.95	160.49
65 EQUIP REPLAC		1,000.00	44.60	1,729.82	-729.82	172.98
20 Bldg Maint		**29,520.00**	**3,413.52**	**21,724.00**	**7,796.00**	**73.59**
40 UTILITIES		19,360.00	2,869.31	12,820.85	6,539.15	66.22
70 BUILDING O&M		10,160.00	544.21	8,903.15	1,256.85	87.63
30 Veh/Eq Maint		**10,000.00**	**515.03**	**2,850.58**	**7,149.42**	**28.51**
60 EQUIP O,R &M		10,000.00	515.03	2,850.58	7,149.42	28.51
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	9,120.32	64,006.23	63,408.77	50.23
	Net Profit / (Loss)	**(127,415.00)**	**(9,120.32)**	**(63,887.82)**	**63,527.18**	
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	384.00	1,629.00	1,371.00	54.30
1011 Rabies Clini		0.00	0.00	570.00	-570.00	0.00
1012 Dog Vac Fund		0.00	15.00	95.00	-95.00	0.00
3000 Age Friendly		1,000.00	0.00	8,000.00	-7,000.00	800.00

Exp / Rev Summary Report

ALL Departments
February

Account	Budget	Current Month	Year To Date	Balance	Percent
25 COMM SERVICE CONT'D					
4005 LIB DONATION	2,000.00	67.00	26,062.00	-24,062.00	1303.10
4010 LIB SALE PRD	1,500.00	5.00	1,206.12	293.88	80.41
4015 LIB Contrib	375.00	28.99	316.15	58.85	84.31
4020 Lib nonres P	50.00	0.00	75.00	-25.00	150.00
5010 CATV FRANCHS	27,000.00	15,971.21	30,827.95	-3,827.95	114.18
Revenue Total	34,925.00	16,471.20	68,781.22	-33,856.22	196.94
EXPENSES					
10 Animal Cntrl	**11,595.00**	**555.02**	**8,219.00**	**3,376.00**	**70.88**
10 ADMIN	300.00	0.00	570.00	-270.00	190.00
20 PERSONNEL	4,095.00	555.02	3,150.87	944.13	76.94
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	0.00	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**	**2,045.14**	**16,810.83**	**9,644.17**	**63.55**
10 ADMIN	675.00	50.00	628.42	46.58	93.10
20 PERSONNEL	18,365.00	1,421.19	11,728.96	6,636.04	63.87
40 UTILITIES	1,315.00	19.65	595.62	719.38	45.29
55 COMMUNITY SV	6,100.00	514.22	3,545.99	2,554.01	58.13
60 EQUIP O,R &M	0.00	40.08	40.08	-40.08	0.00
65 EQUIP REPLAC	0.00	0.00	271.76	-271.76	0.00
50 Readfield TV	**5,386.00**	**25.86**	**1,731.13**	**3,654.87**	**32.14**
10 ADMIN	0.00	25.86	116.37	-116.37	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**	**528.59**	**4,024.78**	**2,175.22**	**64.92**
55 COMMUNITY SV	6,200.00	528.59	4,024.78	2,175.22	64.92
Expense Total	55,961.00	3,154.61	43,475.72	12,485.28	77.69
Net Profit / (Loss)	**(21,036.00)**	**13,316.59**	**25,305.50**	**46,341.50**	
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	0.00	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	0.00	3,090.00	60.00	98.10
2025 RB OTHER REC	0.00	20.00	20.00	-20.00	0.00
2026 RB Softball	1,540.00	0.00	0.00	1,540.00	0.00
2073 HD SALES	0.00	9.00	66.00	-66.00	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	29.00	8,464.62	18,905.38	30.93
EXPENSES					
10 BEACH	**9,660.00**	**300.03**	**8,543.36**	**1,116.64**	**88.44**
10 ADMIN	475.00	0.00	514.00	-39.00	108.21
15 INSURANCE	518.00	284.77	284.77	233.23	54.97
20 PERSONNEL	7,465.00	0.00	6,967.13	497.87	93.33
40 UTILITIES	435.00	15.26	456.17	-21.17	104.87
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**	**684.71**	**4,734.91**	**6,825.09**	**40.96**
10 ADMIN	0.00	0.00	356.47	-356.47	0.00
30 RECREATION	11,560.00	684.71	4,378.44	7,181.56	37.88
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	984.74	19,747.53	18,960.47	51.02
Net Profit / (Loss)	**(11,338.00)**	**(955.74)**	**(11,282.91)**	**55.09**	
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	0.00	266.00	-266.00	0.00
3500 Tower Sites	2,600.00	2,600.00	2,600.00	0.00	100.00
Revenue Total	2,600.00	2,600.00	5,609.38	-3,009.38	215.75
EXPENSES					
10 FIRE DEPART	**65,600.00**	**384.19**	**32,843.96**	**32,756.04**	**50.07**
10 ADMIN	2,700.00	10.00	1,228.56	1,471.44	45.50
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	0.00	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	374.19	12,271.14	4,728.86	72.18
65 EQUIP REPLAC	3,500.00	0.00	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

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**	**45.70**	**6,510.12**	**-4,110.12**	**271.26**
40 UTILITIES	900.00	45.70	550.07	349.93	61.12
50 CONTRACT SVC	1,000.00	0.00	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**	**0.00**	**18,727.12**	**9,897.88**	**65.42**
50 CONTRACT SVC	28,625.00	0.00	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	429.89	73,127.40	59,597.60	55.10
Net Profit / (Loss)	**(130,125.00)**	**2,170.11**	**(67,518.02)**	**62,606.98**	
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	0.00	20.00	-20.00	0.00
Revenue Total	35,000.00	0.00	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**	**29,147.97**	**175,189.11**	**85,410.89**	**67.23**
40 UTILITIES	600.00	109.19	366.18	233.82	61.03
70 BUILDING O&M	0.00	0.00	28.51	-28.51	0.00
80 PUBLIC WAYS	260,000.00	29,038.78	174,794.42	85,205.58	67.23
Expense Total	407,930.00	29,147.97	293,345.52	114,584.48	71.91
Net Profit / (Loss)	**(372,930.00)**	**(29,147.97)**	**(257,713.52)**	**115,216.48**	

Exp / Rev Summary Report

ALL Departments
February

Account		Budget	Current Month	Year To Date	Balance	Percent
65 CAPITAL IMPR CONT'D						
65 CAPITAL IMPR						
	REVENUES					
6570 Transfer Sta		9,022.00	1,095.84	5,769.62	3,252.38	63.95
9000 Mar Dam		177,000.00	0.00	160,000.00	17,000.00	90.40
	Revenue Total	186,022.00	1,095.84	165,769.62	20,252.38	89.11
	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**	**14,633.72**	**36,542.47**	**263,457.53**	**12.18**
10 ADMIN		0.00	0.00	80.00	-80.00	0.00
80 PUBLIC WAYS		300,000.00	14,633.72	36,462.47	263,537.53	12.15
	Expense Total	451,614.00	14,633.72	126,229.21	325,384.79	27.95
	Net Profit / (Loss)	**(265,592.00)**	**(13,537.88)**	**39,540.41**	**305,132.41**	

Account		Budget	Current Month	Year To Date	Balance	Percent
70 SOLID WASTE						
	REVENUES					
7010 TS FEES		33,000.00	1,031.00	21,888.00	11,112.00	66.33
7021 Recycle/Comp		0.00	0.00	48.00	-48.00	0.00
7023 TS RECYC MTL		10,000.00	0.00	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	0.00	450.00	0.00	100.00
7089 TS Fayette		68,806.00	10,149.17	45,075.11	23,730.89	65.51
7090 TS REV-WAYNE		81,573.00	7,061.65	53,673.79	27,899.21	65.80
	Revenue Total	193,829.00	18,241.82	129,398.30	64,430.70	66.76
	EXPENSES					
10 TRANSFER STA		**296,186.00**	**18,255.45**	**187,397.85**	**108,788.15**	**63.27**
10 ADMIN		3,225.00	3.00	1,286.48	1,938.52	39.89
15 INSURANCE		33,961.00	360.64	19,301.39	14,659.61	56.83

Account	Budget	Current Month	Year To Date	Balance	Percent
70 SOLID WASTE CONT'D					
20 PERSONNEL	79,200.00	6,735.64	55,659.41	23,540.59	70.28
40 UTILITIES	4,450.00	296.75	2,383.96	2,066.04	53.57
50 CONTRACT SVC	169,750.00	10,859.42	99,683.42	70,066.58	58.72
60 EQUIP O,R &M	2,200.00	0.00	8,358.54	-6,158.54	379.93
70 BUILDING O&M	900.00	0.00	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**	**941.19**	**1,428.58**	**6,071.42**	**19.05**
60 EQUIP O,R &M	7,500.00	941.19	1,428.58	6,071.42	19.05
Expense Total	303,686.00	19,196.64	188,826.43	114,859.57	62.18
Net Profit / (Loss)	**(109,857.00)**	**(954.82)**	**(59,428.13)**	**50,428.87**	
75 EDUCATION					
EXPENSES					
10 RSU#38	**3,564,799.00**	**296,413.34**	**2,371,306.64**	**1,193,492.36**	**66.52**
45 ASSESSMENTS	3,564,799.00	296,413.34	2,371,306.64	1,193,492.36	66.52
Expense Total	3,564,799.00	296,413.34	2,371,306.64	1,193,492.36	66.52
Net Profit / (Loss)	**(3,564,799.00)**	**(296,413.34)**	**(2,371,306.64)**	**1,193,492.36**	
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	**266,694.00**	**0.00**	**266,694.13**	**-0.13**	**100.00**
45 ASSESSMENTS	266,694.00	0.00	266,694.13	-0.13	100.00
Expense Total	266,694.00	0.00	266,694.13	-0.13	100.00
Net Profit / (Loss)	**(266,694.00)**	**0.00**	**(266,694.13)**	**(0.13)**	
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

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	0.00	1,343.86	33.14	97.59
Revenue Total	11,377.00	0.00	1,343.86	10,033.14	11.81
EXPENSES					
10 Abate/Overly	**25,208.00**	**4,982.92**	**13,894.50**	**11,313.50**	**55.12**
90 ABATEMENTS	25,208.00	4,982.92	13,894.50	11,313.50	55.12
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**	**918.50**	**918.50**	**24,081.50**	**3.67**
10 ADMIN	25,000.00	918.50	918.50	24,081.50	3.67
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	135,621.00	5,901.42	30,226.00	105,395.00	22.29
Net Profit / (Loss)	**(124,244.00)**	**(5,901.42)**	**(28,882.14)**	**95,361.86**	
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**	