



TOWN OF READFIELD

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Treasurer's Report – March 20, 2017

(Month of February, 2017)

Recurring Activities:

Check Reconciliation: Check reconciliation was completed through 2/28/2017. Our accounts are in balance with our bank statement and no unusual activity was observed. Cover sheets are attached.

Journal Listings: All journals (including payroll warrants, financial warrants, cash receivables, correcting journals, etc.) posted in the month are identified in the attached Journal Summary Report. 44 journals are listed with no errors.

Special Projects:

Budget: We are nearing the end of the budget process and focusing heavily on public comment and feedback, as well as refining any less certain budget numbers.

Audit: We have reviewed a second draft of the short-report for the Fiscal Year 2015-2016 audit.

Income and Expense – Month of February:

Receipts for February totaled \$1,405,581. Real Estate payments accounted for \$1,302,291 of the total, with Tax Lien payments adding \$13,121. Motor Vehicle payments were at \$39,259. State Reimbursements totaled \$14,590. Transfer Station Fees were \$28,609. Net revenues totaled \$91,091. Net expenses totaled \$391,570. Education expenses were the largest single expense at \$286,863, followed by Roads & Drainage at \$31,127 and General Government at \$30,847.

Income and Expense – Year to Date:

The Year to Date is reported from July 1, 2016 through February 28, 2017. Net revenues to date total \$5,320,179. Most of this amount is committed taxes. Excise Tax is \$341,774. Homestead Exemption reimbursements total \$94,647, Solid Waste is \$128,831, and State Revenue Sharing is \$96,972. Net expenses to date total \$4,090,730. Education, Debt Service, Regional Organizations, County Tax, Roads and Drainage, General Government, and Solid Waste are the seven main contributors over \$100,000.

Things to Watch:

Average revenue and expense balances through January should be at around 67%, seasonal variations and one-time payments excepted. No other issues were noted that have not been previously reported.

Journal Summary List

All Journal Types
February

Jrnl	Date	Type	Per	Expense	Revenue	G / L	Cash	Enc	Description
0319	02/02/17	CR	02	0.00	-90.10	0.00	90.10	0.00	02/01/2017 R/R Deposit
0320	02/02/17	CR	02	0.00	-378.79	0.00	378.79	0.00	02/01/2017 R/R Deposit
0321	02/07/17	AP	02	358,656.93	0.00	10,096.74	-368,753.67	0.00	02/09/17 A/P
0322	02/02/17	CR	02	0.00	-4,877.26	-3,134.47	8,011.73	0.00	02/01/2017 C/R
0323	02/02/17	CR	02	0.00	-205.34	0.00	205.34	0.00	02/02/2017 R/R Deposit
0324	02/06/17	CR	02	0.00	-3,134.40	-17,383.93	20,518.33	0.00	02/03/2017 C/R
0325	02/07/17	PY	02	15,109.88	0.00	-563.10	-14,546.78	0.00	02/09/2017 Payroll
0326	02/07/17	CR	02	0.00	-1,203.95	-30,798.03	32,001.98	0.00	02/06/2017 C/R
0327	02/08/17	CR	02	0.00	-1,550.58	-15,352.48	16,903.06	0.00	02/07/2017 C/R
0328	02/08/17	CR	02	0.00	-1,565.82	0.00	1,565.82	0.00	02/08/2017 R/R Deposit
0329	02/08/17	CR	02	0.00	-1,043.16	0.00	1,043.16	0.00	02/08/2017 R/R Deposit
0330	02/08/17	CR	02	0.00	-401.07	0.00	401.07	0.00	02/08/2017 R/R Deposit
0331	02/08/17	CR	02	0.00	-297.86	0.00	297.86	0.00	02/08/2017 R/R Deposit
0332	02/08/17	CR	02	0.00	-1,541.99	-13,040.93	14,582.92	0.00	02/08/2017 C/R
0333	02/09/17	CR	02	0.00	-4.40	-16,286.35	16,290.75	0.00	02/09/2017 C/R
0334	02/14/17	CR	02	0.00	-1,044.13	-13,466.28	14,510.41	0.00	02/10/2017 C/R
0338	02/15/17	CR	02	0.00	-25,485.21	-49,105.23	74,590.44	0.00	02/14/2017 C/R
0339	02/22/17	AP	02	26,094.03	0.00	6,025.72	-32,119.75	0.00	02/23/17 A/P
0341	02/15/17	CR	02	0.00	-435.20	0.00	435.20	0.00	02/15/2017 R/R Deposit
0342	02/15/17	CR	02	0.00	-118.75	0.00	118.75	0.00	02/15/2017 R/R Deposit
0343	02/15/17	CR	02	0.00	-118.93	0.00	118.93	0.00	02/15/2017 R/R Deposit
0344	02/21/17	CR	02	0.00	-3,438.36	-304,914.61	308,352.97	0.00	02/15/2017 C/R
0345	02/21/17	CR	02	0.00	-3,485.75	-48,363.76	51,849.51	0.00	02/17/2017 C/R
0346	02/21/17	CR	02	0.00	-17,249.65	-208,386.27	225,635.92	0.00	02/21/2017 C/R
0347	02/22/17	PY	02	14,509.10	0.00	189.38	-14,698.48	0.00	02/23/2017 Payroll
0348	02/21/17	CR	02	0.00	-453.79	-21,650.28	22,104.07	0.00	02/21/2017 C/R
0349	02/21/17	GJ	02	0.00	-4,195.20	4,195.20	0.00	0.00	2016 Supplemental
0350	02/21/17	CR	02	0.00	-96.15	0.00	96.15	0.00	02/21/2017 R/R Deposit
0351	02/21/17	CR	02	0.00	-487.31	0.00	487.31	0.00	02/21/2017 R/R Deposit
0352	02/22/17	AP	02	0.00	0.00	0.00	0.00	0.00	Wrong Acct # Fabian Oil
0353	02/22/17	AP	02	0.00	0.00	0.00	0.00	0.00	Fabian Oil Correction
0354	02/23/17	CR	02	1,418.03	-6,451.12	-42,122.60	47,155.69	0.00	02/22/2017 C/R
0355	02/23/17	CR	02	0.00	-738.48	0.00	738.48	0.00	02/23/2017 R/R Deposit
0356	02/23/17	CR	02	0.00	-623.60	-32,691.89	33,315.49	0.00	02/23/2017 C/R
0357	02/23/17	GJ	02	0.00	-188.60	-44.88	233.48	0.00	Dep Care, Unemp, WC,
0358	02/23/17	GJ	02	-24,218.05	0.00	24,218.05	0.00	0.00	Fire Truck,Tower Voter,Snow
0359	02/27/17	CR	02	0.00	-2,683.77	-209,740.11	212,423.88	0.00	02/24/2017 C/R
0360	02/27/17	CR	02	0.00	-2,016.06	-147,733.60	149,749.66	0.00	02/27/2017 C/R
0361	02/28/17	CR	02	0.00	-1,503.46	-38,102.68	39,606.14	0.00	02/27/2017 C/R
0362	02/28/17	CR	02	0.00	-474.16	0.00	474.16	0.00	02/28/2017 R/R Deposit
0363	02/28/17	CR	02	0.00	-714.36	0.00	714.36	0.00	02/28/2017 R/R Deposit
0364	02/28/17	CR	02	0.00	-2,713.28	-102,587.96	105,301.24	0.00	02/28/2017 C/R
0365	02/28/17	CR	02	0.00	-2.25	-11,383.56	11,385.81	0.00	02/28/2017 C/R
0381	03/09/17	GJ	02	0.00	-79.52	0.79	78.73	0.00	Interest, online Boat, Trust
Totals				391,569.92	-91,091.81	-1,282,127.12	981,649.01	0.00	

* - Incorrect control entry

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

Feb-17

Completed 3/6/17 Andro Teresa
Completed 3/7/17 Camden Teresa

Reviewed By:

Er. D. J. M.

Actual Date Between 02/01/2017 and 02/28/2017, 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	8	489.40
3 ATV AND SNOWMOBILES	11	1,335.00
5 SPORTING LICENSE	10	322.50
8 Boards	1	111.10
23 DOG LICENSE-Correct	2	-25.00
29 VITAL RECORDS	4	77.00
31 FIRE DEPARTMENT	1	3,260.66
35 COPIES	13	17.46
43 MISCELLANEOUS	9	25.00
44 CEO/LPI PERMITS	3	291.00
45 GILE HALL	5	125.00
46 LIBRARY INCOME	1	17.90
49 STATE REIMBURSEMENT	1	13,093.91
50 STATE REIMBURSEMENT	2	1,495.75
51 RECREATION	3	120.00
54 BALLFIELDS	1	2.00
57 TRANS STATION FEES	3	25,611.32
58 TRANS STATION FEES	74	1,025.00
59 TRANS STATION Other	3	1,972.64
90 Real Estate Payment	1018	1,302,291.26
91 Tax Lien Payment	17	13,121.20
92 Personal Property Payment	7	1,096.10
99 Motor Vehicle	157	39,258.55
190 Moses	1	22.00
800 Dog Registration	12	424.00
	1367	1,405,580.75

Revenue Summary Report

Department(s): ALL

February

03/20/2017

Page 1

Account	Budget Net	- C U R R M O N T H - Debits	Credits	YTD Net	Uncollected Balance	Percent Collected
10 - GENERAL GOVERNMENT	5,706,026.00	159,097	57,908.11	5,075,154.25	680,871.75	88.94
15 - BOARDS & COMMISSIONS	0.00	0.00	555.71	4,055.71	4,055.71	—
25 - COMMUNITY SERVICES	2,918,900.00	0.00	841.90	2,918,058.10	2,918,058.10	85.73
30 - RECREATION, PARKS & ACTIVITIES	19,700.00	0.00	120.00	7,195.83	12,504.17	41.14
40 - PROTECTION	1,515,500.00	0.00	3,260.68	6,146.57	586.57	110.15
50 - CEMETERIES	0.00	0.00	0.00	470.63	470.63	—
60 - Roads & Drainage	14,775.00	0.00	0.00	44,254.61	2,949.61	106.80
65 - CAPITAL IMPROVEMENTS	0.00	0.00	2.00	2.00	2.00	—
70 - SOLID WASTE	185,808.00	1,001.25	29,510.21	128,881.36	54,456.64	70.28
80 - UNCLASSIFIED	21,439.00	0.00	1,051.14	27,729.95	6,250.95	129.09
95 - GENERAL ASSISTANCE	2,355.00	0.00	0.00	0.00	2,355.00	0.00
Final Totals	6,009,269.00	1,161,224.25	92,251.03	5,320,178.84	689,090.16	88.53

Expense Summary Report

ALL Departments
February

Account	Budget Net	- C U R R M O N T H - Debits	Credits	YTD Net	Unexpended Balance	Percent Spent
10 - GENERAL GOVT	73,471.00	30,347.01	966.88	30,776.02	169,594.98	64.16
15 - BOARDS & COM	5,350.00	45.25	0.00	1,410.62	3,894.38	26.32
20 - TOWN OLDS	54,574.00	2,551.51	0.00	18,237.43	18,390.62	52.78
25 - COMM SERVICE	59,521.00	2,732.68	0.00	42,195.43	17,425.57	70.77
30 - REG PARKS/AT	26,679.00	948.53	0.00	16,459.51	10,137.49	61.80
40 - PROTECTION	137,690.00	60,183.73	23,079.00	74,774.07	53,915.93	57.21
50 - CEMETERIES	31,905.00	3,351.93	0.00	22,537.69	9,367.31	70.79
60 - MIS CONTN	320,085.00	31,177.70	0.00	151,620.99	168,464.01	70.41
65 - CAPITAL IMPR	140,121.00	9,134.05	4,139.05	18,344.43	121,536.57	13.23
70 - SOLID WASTE	285,016.00	17,434.27	0.00	15,448.79	181,367.21	55.62
75 - EDUCATION	3,242,351.00	236,362.53	0.00	2,294,900.63	1,147,450.37	36.67
80 - REGIONAL ORG	316,345.00	0.00	0.00	25,595.73	28,750.27	90.91
85 - DEBT SERVICE	3,6302.00	0.00	0.00	343,399.47	2,602.53	99.25
90 - UNCLASSIFIED	63,936.00	1,413.03	0.00	74,125.27	9,812.73	84.65
95 - GENERAL ASST	4,710.00	83.20	0.00	83.20	4,626.80	1.87
Final Totals	6,009,269.00	416,754.90	25,184.98	4,090,730.33	1,918,538.67	68.07

Exp / Rev Summary Report

03/20/2017

ALL Departments

Page 1

ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
10 GENERAL GOVT					
REVENUES					
1011 R-PROP TAX	4,458,783.00	4,462,978.34	4,462,978.34	-4,195.34	100.09
1012 P-PROP TAX	37,855.00	37,854.96	37,854.96	0.04	100.00
1013 STATE REV SH	110,000.00	96,972.45	96,972.45	13,027.55	88.16
1014 INT ON TAXES	18,000.00	20,712.26	20,712.26	-2,712.26	115.07
1021 INVEST INC	2,500.00	2,834.88	2,834.88	-334.88	113.40
1031 VETERAN EXMP	3,200.00	3,607.00	3,607.00	-407.00	112.72
1032 HOMESTD EXMP	107,970.00	94,647.00	94,647.00	13,323.00	87.66
1033 TREE GROWTH	10,000.00	9,872.82	9,872.82	127.18	98.73
1034 BETE Reimb	8,848.00	8,848.00	8,848.00	0.00	100.00
1040 Grants	0.00	2,735.97	2,735.97	-2,735.97	0.00
1051 BOAT EXCISE	7,500.00	1,499.00	1,499.00	6,001.00	19.99
1052 MOTOR VEH	460,000.00	341,773.98	341,773.98	118,226.02	74.30
1053 AGENT FEE	10,000.00	6,824.00	6,824.00	3,176.00	68.24
1054 NEWSLETTER	100.00	380.00	380.00	-280.00	380.00
1060 LICENSE FEES	0.00	10.00	10.00	-10.00	0.00
1065 CERT COPY F	1,250.00	966.20	966.20	283.80	77.30
1090 OTHER INCOME	2,500.00	2,542.36	2,542.36	-42.36	101.69
1095 Heating Asst	1,500.00	1,300.00	1,300.00	200.00	86.67
3010 PLUMBING FEE	4,000.00	6,278.25	6,278.25	-2,278.25	156.96
3020 LAND USE FEE	5,000.00	5,355.95	5,355.95	-355.95	107.12
5000 Use Undesign	230,000.00	0.00	0.00	230,000.00	0.00
5001 Use Carryfor	227,020.00	0.00	0.00	227,020.00	0.00
Revenue Total	5,706,026.00	5,107,993.42	5,107,993.42	598,032.58	89.52
EXPENSES					
10 Admin	299,202.00	195,656.36	195,656.36	103,545.64	65.39
10 ADMIN	34,350.00	22,932.47	22,932.47	11,417.53	66.76
15 INSURANCE	56,150.00	32,773.70	32,773.70	23,376.30	58.37
20 PERSONNEL	182,377.00	121,078.32	121,078.32	61,298.68	66.39
25 STIPEND	4,700.00	2,125.00	2,125.00	2,575.00	45.21
40 UTILITIES	4,700.00	3,757.96	3,757.96	942.04	79.96
50 CONTRACT SVC	15,725.00	11,126.26	11,126.26	4,598.74	70.76
60 EQUIP O,R &M	1,200.00	1,862.65	1,862.65	-662.65	155.22
12 Insurance	38,606.00	22,130.12	22,130.12	16,475.88	57.32
15 INSURANCE	38,606.00	22,130.12	22,130.12	16,475.88	57.32
15 Office Equip	3,650.00	2,663.19	2,663.19	986.81	72.96
10 ADMIN	350.00	157.50	157.50	192.50	45.00
60 EQUIP O,R &M	2,050.00	1,540.08	1,540.08	509.92	75.13
65 EQUIP REPLAC	1,250.00	965.61	965.61	284.39	77.25
20 Assessing	22,000.00	18,484.72	18,484.72	3,515.28	84.02
10 ADMIN	3,200.00	4,488.06	4,488.06	-1,288.06	140.25
15 INSURANCE	0.00	26.15	26.15	-26.15	0.00
20 PERSONNEL	0.00	679.93	679.93	-679.93	0.00
50 CONTRACT SVC	18,000.00	13,290.58	13,290.58	4,709.42	73.84
80 PUBLIC WAYS	800.00	0.00	0.00	800.00	0.00
30 Code Enforce	29,472.00	21,495.24	21,495.24	7,976.76	72.93
10 ADMIN	350.00	41.60	41.60	308.40	11.89
15 INSURANCE	920.00	460.39	460.39	459.61	50.04
20 PERSONNEL	28,202.00	20,993.25	20,993.25	7,208.75	74.44
50 MUNI MAINT	72,541.00	49,551.00	49,551.00	22,990.00	68.31
10 ADMIN	300.00	205.99	205.99	94.01	68.66

Exp / Rev Summary Report

ALL Departments

ALL Months

03/20/2017

Page 2

Account	Budget	Current Month	Year To Date	Balance	Percent
10 GENERAL GOVT CONT'D					
15 INSURANCE	18,266.00	11,528.80	11,528.80	6,737.20	63.12
20 PERSONNEL	52,125.00	36,895.38	36,895.38	15,229.62	70.78
40 UTILITIES	300.00	200.00	200.00	100.00	66.67
50 CONTRACT SVC	0.00	54.00	54.00	-54.00	0.00
60 EQUIP O,R &M	1,000.00	249.36	249.36	750.64	24.94
65 EQUIP REPLAC	500.00	417.47	417.47	82.53	83.49
70 BUILDING O&M	50.00	0.00	0.00	50.00	0.00
60 Grant/Plan	6,500.00	7,385.28	7,385.28	-885.28	113.62
10 ADMIN	6,500.00	7,385.28	7,385.28	-885.28	113.62
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
Expense Total	473,471.00	317,365.91	317,365.91	156,105.09	67.03
Net Profit / (Loss)	5,232,555.00	4,790,627.51	4,790,627.51	(441,927.49)	

15 BOARDS & COM**REVENUES**

3015 Conservation	0.00	3,500.00	3,500.00	-3,500.00	0.00
3020 STATE PARK	0.00	555.71	555.71	-555.71	0.00
Revenue Total	0.00	4,055.71	4,055.71	-4,055.71	0.00

EXPENSES

10 Appeals Brd	410.00	401.82	401.82	8.18	98.00
10 ADMIN	300.00	330.00	330.00	-30.00	110.00
20 PERSONNEL	110.00	71.82	71.82	38.18	65.29
30 Consrv Comm	2,245.00	417.00	417.00	1,828.00	18.57
10 ADMIN	750.00	1.86	1.86	748.14	0.25
40 UTILITIES	170.00	85.00	85.00	85.00	50.00
55 COMMUNITY SV	105.00	142.37	142.37	-37.37	135.59
80 PUBLIC WAYS	1,220.00	187.77	187.77	1,032.23	15.39
40 Planning Brd	2,705.00	673.85	673.85	2,031.15	24.91
10 ADMIN	1,250.00	212.85	212.85	1,037.15	17.03
15 INSURANCE	46.00	6.68	6.68	39.32	14.52
20 PERSONNEL	1,409.00	454.32	454.32	954.68	32.24
Expense Total	5,360.00	1,492.67	1,492.67	3,867.33	27.85
Net Profit / (Loss)	(5,360.00)	2,563.04	2,563.04	7,923.04	

20 TOWN BLDG**EXPENSES**

10 Fire Station	9,800.00	7,485.47	7,485.47	2,314.53	76.38
15 INSURANCE	24.00	21.13	21.13	2.87	88.04
20 PERSONNEL	296.00	221.57	221.57	74.43	74.85
40 UTILITIES	7,620.00	4,022.42	4,022.42	3,597.58	52.79
70 BUILDING O&M	1,860.00	3,220.35	3,220.35	-1,360.35	173.14
20 Gile Hall	18,042.00	8,294.70	8,294.70	9,747.30	45.97
15 INSURANCE	46.00	21.33	21.33	24.67	46.37
20 PERSONNEL	646.00	457.46	457.46	188.54	70.81
40 UTILITIES	10,500.00	3,949.32	3,949.32	6,550.68	37.61
70 BUILDING O&M	6,850.00	3,866.59	3,866.59	2,983.41	56.45

Exp / Rev Summary Report

ALL Departments

ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
20 TOWN BLDG CONT'D					
30 Library	5,332.00	2,749.92	2,749.92	2,582.08	51.57
10 ADMIN	50.00	0.00	0.00	50.00	0.00
15 INSURANCE	17.00	6.00	6.00	11.00	35.29
20 PERSONNEL	245.00	84.91	84.91	160.09	34.66
40 UTILITIES	3,620.00	1,293.81	1,293.81	2,326.19	35.74
70 BUILDING O&M	1,400.00	1,365.20	1,365.20	34.80	97.51
40 Maint Blding	1,500.00	0.00	0.00	1,500.00	0.00
70 BUILDING O&M	1,500.00	0.00	0.00	1,500.00	0.00
Expense Total	34,674.00	18,530.09	18,530.09	16,143.91	53.44
Net Profit / (Loss)	(34,674.00)	(18,530.09)	(18,530.09)	16,143.91	
25 COMM SERVICE					
REVENUES					
1010 ACO DOG FEES	1,800.00	1,691.00	1,691.00	109.00	93.94
3000 Age Friendly	0.00	6,000.00	6,000.00	-6,000.00	0.00
4005 LIB DONATION	650.00	3,494.94	3,494.94	-2,844.94	537.68
4010 LIB SALE PRD	1,000.00	1,549.44	1,549.44	-549.44	154.94
4015 LIB Contrib	375.00	435.36	435.36	-60.36	116.10
4020 Lib nonres P	50.00	87.50	87.50	-37.50	175.00
5010 CATV FRANCHS	26,000.00	27,479.95	27,479.95	-1,479.95	105.69
Revenue Total	29,875.00	40,738.19	40,738.19	-10,863.19	136.36
EXPENSES					
10 Animal Cntrl	13,905.00	9,485.67	9,485.67	4,419.33	68.22
10 ADMIN	325.00	400.91	400.91	-75.91	123.36
15 INSURANCE	1,585.00	162.20	162.20	1,422.80	10.23
20 PERSONNEL	4,705.00	5,749.43	5,749.43	-1,044.43	122.20
25 STIPEND	2,750.00	0.00	0.00	2,750.00	0.00
40 UTILITIES	240.00	75.00	75.00	165.00	31.25
50 CONTRACT SVC	4,250.00	3,098.13	3,098.13	1,151.87	72.90
65 EQUIP REPLAC	50.00	0.00	0.00	50.00	0.00
20 K Land Trust	250.00	250.00	250.00	0.00	100.00
55 COMMUNITY SV	250.00	250.00	250.00	0.00	100.00
25 KVCOG	4,325.00	4,325.00	4,325.00	0.00	100.00
45 ASSESSMENTS	4,325.00	4,325.00	4,325.00	0.00	100.00
30 Age Friendly	0.00	5,159.00	5,159.00	-5,159.00	0.00
55 COMMUNITY SV	0.00	5,159.00	5,159.00	-5,159.00	0.00
40 Library	26,956.00	19,316.58	19,316.58	7,639.42	71.66
10 ADMIN	1,175.00	1,060.97	1,060.97	114.03	90.30
15 INSURANCE	550.00	238.28	238.28	311.72	43.32
20 PERSONNEL	17,816.00	12,209.67	12,209.67	5,606.33	68.53
40 UTILITIES	1,315.00	698.04	698.04	616.96	53.08
55 COMMUNITY SV	6,100.00	5,109.62	5,109.62	990.38	83.76
50 Readfield TV	7,435.00	1,669.18	1,669.18	5,765.82	22.45
10 ADMIN	350.00	0.93	0.93	349.07	0.27
15 INSURANCE	140.00	53.49	53.49	86.51	38.21
20 PERSONNEL	1,195.00	114.76	114.76	1,080.24	9.60
25 STIPEND	3,000.00	1,500.00	1,500.00	1,500.00	50.00
65 EQUIP REPLAC	2,750.00	0.00	0.00	2,750.00	0.00
60 Street Light	6,500.00	3,860.16	3,860.16	2,639.84	59.39

Exp / Rev Summary Report
ALL Departments
ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
25 COMM SERVICE CONT'D					
55 COMMUNITY SV	6,500.00	3,860.16	3,860.16	2,639.84	59.39
90 Maran Dam	250.00	0.00	0.00	250.00	0.00
10 ADMIN	250.00	0.00	0.00	250.00	0.00
Expense Total	59,621.00	44,065.59	44,065.59	15,555.41	73.91
Net Profit / (Loss)	(29,746.00)	(3,327.40)	(3,327.40)	26,418.60	

30 REC,PARKS/AT**REVENUES**

1010 BEACH INCOME	9,130.00	2,319.83	2,319.83	6,810.17	25.41
2021 RB BB	2,966.00	0.00	0.00	2,966.00	0.00
2022 RB SOCCER	2,100.00	1,800.00	1,800.00	300.00	85.71
2023 RB SWIMMING	900.00	0.00	0.00	900.00	0.00
2024 RB Basketball	2,375.00	3,640.00	3,640.00	-1,265.00	153.26
2025 RB OTHER REC	600.00	0.00	0.00	600.00	0.00
2026 RB Softball	1,130.00	90.00	90.00	1,040.00	7.96
2027 RB Interloca	0.00	0.00	0.00	0.00	0.00
7010 Trails	0.00	50.00	50.00	-50.00	0.00
Revenue Total	19,201.00	7,899.83	7,899.83	11,301.17	41.14

EXPENSES

10 BEACH	9,130.00	6,547.07	6,547.07	2,582.93	71.71
10 ADMIN	325.00	267.92	267.92	57.08	82.44
15 INSURANCE	485.00	339.28	339.28	145.72	69.95
20 PERSONNEL	7,235.00	4,775.29	4,775.29	2,459.71	66.00
40 UTILITIES	435.00	502.61	502.61	-67.61	115.54
60 EQUIP O,R &M	350.00	240.70	240.70	109.30	68.77
70 BUILDING O&M	300.00	421.27	421.27	-121.27	140.42
20 REC BOARD	10,071.00	3,496.22	3,496.22	6,574.78	34.72
10 ADMIN	0.00	4.65	4.65	-4.65	0.00
20 PERSONNEL	0.00	0.00	0.00	0.00	0.00
30 RECREATION	10,071.00	3,491.57	3,491.57	6,579.43	34.67
25 HERITAGE DAY	5,000.00	5,000.00	5,000.00	0.00	100.00
10 ADMIN	5,000.00	5,000.00	5,000.00	0.00	100.00
60 Comm Park	0.00	0.00	0.00	0.00	0.00
15 INSURANCE	0.00	0.00	0.00	0.00	0.00
20 PERSONNEL	0.00	0.00	0.00	0.00	0.00
70 Trails	2,467.00	1,437.02	1,437.02	1,029.98	58.25
10 ADMIN	300.00	130.92	130.92	169.08	43.64
40 UTILITIES	180.00	170.00	170.00	10.00	94.44
60 EQUIP O,R &M	280.00	0.00	0.00	280.00	0.00
80 PUBLIC WAYS	1,707.00	1,136.10	1,136.10	570.90	66.56
Expense Total	26,668.00	16,480.31	16,480.31	10,187.69	61.80
Net Profit / (Loss)	(7,467.00)	(8,580.48)	(8,580.48)	(1,113.48)	

40 PROTECTION**REVENUES**

1010 FD DONATION	0.00	8,288.57	8,288.57	-8,288.57	0.00
1025 Adm Asst-Reg	5,580.00	0.00	0.00	5,580.00	0.00
1035 FD Burn Perm	0.00	258.00	258.00	-258.00	0.00
3500 Tower Sites	0.00	2,600.00	2,600.00	-2,600.00	0.00

Exp / Rev Summary ReportALL Departments
ALL Months03/20/2017
Page 5

Account	Budget	Current Month	Year To Date	Balance	Percent
40 PROTECTION CONT'D					
Revenue Total	5,580.00	11,146.57	11,146.57	-5,566.57	199.76
EXPENSES					
10 FIRE DEPART	74,025.00	32,575.32	32,575.32	41,449.68	44.01
10 ADMIN	1,225.00	1,203.49	1,203.49	21.51	98.24
15 INSURANCE	6,360.00	1,896.83	1,896.83	4,463.17	29.82
20 PERSONNEL	35,990.00	9,526.84	9,526.84	26,463.16	26.47
25 STIPEND	7,200.00	3,350.00	3,350.00	3,850.00	46.53
40 UTILITIES	450.00	346.30	346.30	103.70	76.96
50 CONTRACT SVC	3,800.00	0.00	0.00	3,800.00	0.00
60 EQUIP O,R &M	15,500.00	14,722.86	14,722.86	777.14	94.99
65 EQUIP REPLAC	3,500.00	1,529.00	1,529.00	1,971.00	43.69
15 FIRE EQUIP	8,000.00	9,919.11	9,919.11	-1,919.11	123.99
65 EQUIP REPLAC	8,000.00	9,919.11	9,919.11	-1,919.11	123.99
20 AMBULANCE	22,300.00	11,691.00	11,691.00	10,609.00	52.43
55 COMMUNITY SV	22,300.00	11,691.00	11,691.00	10,609.00	52.43
30 WATER HOLES	500.00	1,455.17	1,455.17	-955.17	291.03
55 COMMUNITY SV	500.00	1,455.17	1,455.17	-955.17	291.03
35 Tower Sites	2,000.00	2,213.66	2,213.66	-213.66	110.68
40 UTILITIES	750.00	502.46	502.46	247.54	66.99
50 CONTRACT SVC	750.00	1,711.20	1,711.20	-961.20	228.16
60 EQUIP O,R &M	500.00	0.00	0.00	500.00	0.00
40 Dispatching	28,740.00	21,734.37	21,734.37	7,005.63	75.62
50 CONTRACT SVC	28,740.00	21,734.37	21,734.37	7,005.63	75.62
50 Physicals	125.00	0.00	0.00	125.00	0.00
10 ADMIN	125.00	0.00	0.00	125.00	0.00
60 PPG Replace	2,000.00	1,841.00	1,841.00	159.00	92.05
60 EQUIP O,R &M	2,000.00	1,841.00	1,841.00	159.00	92.05
Expense Total	137,690.00	81,429.63	81,429.63	56,260.37	59.14
Net Profit / (Loss)	(132,110.00)	(70,283.06)	(70,283.06)	61,826.94	

50 CEMETERIES

REVENUES					
5020 Donations	0.00	70.63	70.63	-70.63	0.00
Revenue Total	0.00	70.63	70.63	-70.63	0.00
EXPENSES					
10 CEMETERIES	31,906.00	22,705.85	22,705.85	9,200.15	71.16
10 ADMIN	250.00	193.87	193.87	56.13	77.55
15 INSURANCE	2,766.00	920.68	920.68	1,845.32	33.29
20 PERSONNEL	14,075.00	13,600.00	13,600.00	475.00	96.63
25 STIPEND	2,250.00	1,125.00	1,125.00	1,125.00	50.00
40 UTILITIES	240.00	150.00	150.00	90.00	62.50
50 CONTRACT SVC	8,550.00	4,080.00	4,080.00	4,470.00	47.72
55 COMMUNITY SV	350.00	0.00	0.00	350.00	0.00
60 EQUIP O,R &M	2,200.00	2,583.17	2,583.17	-383.17	117.42
65 EQUIP REPLAC	400.00	47.46	47.46	352.54	11.87
70 BUILDING O&M	725.00	0.00	0.00	725.00	0.00
80 PUBLIC WAYS	100.00	5.67	5.67	94.33	5.67

Exp / Rev Summary Report

ALL Departments
ALL Months

03/20/2017

Page 6

Account	Budget	Current Month	Year To Date	Balance	Percent
50 CEMETERIES CONT'D					
Expense Total	31,906.00	22,705.85	22,705.85	9,200.15	71.16
Net Profit / (Loss)	(31,906.00)	(22,635.22)	(22,635.22)	9,270.78	
60 Rds & Drain					
REVENUES					
2010 LOCAL ROAD	35,000.00	35,360.00	35,360.00	-360.00	101.03
2020 HIGHWAY INC	0.00	91.56	91.56	-91.56	0.00
2030 SIGNS	0.00	0.00	0.00	0.00	0.00
6040 Sale of Equi	0.00	6,555.55	6,555.55	-6,555.55	0.00
7010 Interlocal	6,435.00	2,247.50	2,247.50	4,187.50	34.93
Revenue Total	41,435.00	44,254.61	44,254.61	-2,819.61	106.80
EXPENSES					
10 Road Maint	331,050.00	256,981.43	256,981.43	74,068.57	77.63
10 ADMIN	450.00	23.43	23.43	426.57	5.21
50 CONTRACT SVC	500.00	0.00	0.00	500.00	0.00
80 PUBLIC WAYS	330,100.00	256,958.00	256,958.00	73,142.00	77.84
40 Winter Maint	261,100.00	196,950.19	196,950.19	64,149.81	75.43
10 ADMIN	200.00	0.00	0.00	200.00	0.00
40 UTILITIES	400.00	275.55	275.55	124.45	68.89
70 BUILDING O&M	500.00	0.00	0.00	500.00	0.00
80 PUBLIC WAYS	260,000.00	196,674.64	196,674.64	63,325.36	75.64
60 Vehicle Mnt	31,500.00	14,554.70	14,554.70	16,945.30	46.21
10 ADMIN	0.00	4.50	4.50	-4.50	0.00
60 EQUIP O,R &M	31,500.00	14,546.22	14,546.22	16,953.78	46.18
80 PUBLIC WAYS	0.00	3.98	3.98	-3.98	0.00
70 Interlocal	6,435.00	1,571.65	1,571.65	4,863.35	24.42
15 INSURANCE	235.00	0.00	0.00	235.00	0.00
20 PERSONNEL	2,000.00	0.00	0.00	2,000.00	0.00
60 EQUIP O,R &M	0.00	1,571.65	1,571.65	-1,571.65	0.00
80 PUBLIC WAYS	4,200.00	0.00	0.00	4,200.00	0.00
Expense Total	630,085.00	470,057.97	470,057.97	160,027.03	74.60
Net Profit / (Loss)	(588,650.00)	(425,803.36)	(425,803.36)	162,846.64	
65 CAPITAL IMPR					
REVENUES					
6525 Ballfields	0.00	2.00	2.00	-2.00	0.00
Revenue Total	0.00	2.00	2.00	-2.00	0.00
EXPENSES					
25 Parks/Rec	7,200.00	0.00	0.00	7,200.00	0.00
80 PUBLIC WAYS	7,200.00	0.00	0.00	7,200.00	0.00
65 Equipment	7,956.00	2,955.84	2,955.84	5,000.16	37.15
65 EQUIP REPLAC	7,956.00	2,955.84	2,955.84	5,000.16	37.15
70 Transfer Sta	60,000.00	6,934.00	6,934.00	53,066.00	11.56
65 EQUIP REPLAC	60,000.00	4,900.00	4,900.00	55,100.00	8.17
80 PUBLIC WAYS	0.00	2,034.00	2,034.00	-2,034.00	0.00
90 Maran Dam	64,975.00	8,654.59	8,654.59	56,320.41	13.32
70 BUILDING O&M	64,975.00	0.00	0.00	64,975.00	0.00

Exp / Rev Summary Report

ALL Departments

ALL Months

03/20/2017

Page 7

Account	Budget	Current Month	Year To Date	Balance	Percent
65 CAPITAL IMPR CONT'D					
80 PUBLIC WAYS	0.00	8,654.59	8,654.59	-8,654.59	0.00
Expense Total	140,131.00	18,544.43	18,544.43	121,586.57	13.23
Net Profit / (Loss)	(140,131.00)	(18,542.43)	(18,542.43)	121,588.57	
70 SOLID WASTE					
REVENUES					
7010 TS FEES	63,000.00	24,872.50	24,872.50	38,127.50	39.48
7020 TS REDEMP	1,400.00	185.15	185.15	1,214.85	13.23
7023 TS RECYC MTL	9,000.00	4,708.70	4,708.70	4,291.30	52.32
7025 TS RECYC OTH	1,500.00	64.00	64.00	1,436.00	4.27
7026 TS Single So	0.00	1,109.94	1,109.94	-1,109.94	0.00
7030 TS BACKHOE	0.00	5,215.38	5,215.38	-5,215.38	0.00
7040 Com Haulers	300.00	1,031.25	1,031.25	-731.25	343.75
7050 TS GRANTS	0.00	7.00	7.00	-7.00	0.00
7089 TS Fayette	0.00	25,300.22	25,300.22	-25,300.22	0.00
7090 TS REV-WAYNE	108,108.00	79,011.52	79,011.52	29,096.48	73.09
Revenue Total	183,308.00	141,505.66	141,505.66	41,802.34	77.20
EXPENSES					
10 TRANSFER STA	291,416.00	166,536.46	166,536.46	124,879.54	57.15
10 ADMIN	2,350.00	2,270.85	2,270.85	79.15	96.63
15 INSURANCE	32,525.00	18,781.15	18,781.15	13,743.85	57.74
20 PERSONNEL	75,241.00	52,296.50	52,296.50	22,944.50	69.51
40 UTILITIES	4,200.00	2,332.27	2,332.27	1,867.73	55.53
50 CONTRACT SVC	173,200.00	82,455.71	82,455.71	90,744.29	47.61
60 EQUIP O,R &M	1,700.00	2,418.71	2,418.71	-718.71	142.28
70 BUILDING O&M	750.00	798.99	798.99	-48.99	106.53
80 PUBLIC WAYS	1,450.00	5,182.28	5,182.28	-3,732.28	357.40
50 BACKHOE	4,600.00	5,032.42	5,032.42	-432.42	109.40
60 EQUIP O,R &M	4,600.00	5,032.42	5,032.42	-432.42	109.40
Expense Total	296,016.00	171,568.88	171,568.88	124,447.12	57.96
Net Profit / (Loss)	(112,708.00)	(30,063.22)	(30,063.22)	82,644.78	
75 EDUCATION					
EXPENSES					
10 RSU#38	3,442,351.00	2,581,763.26	2,581,763.26	860,587.74	75.00
45 ASSESSMENTS	3,442,351.00	2,581,763.26	2,581,763.26	860,587.74	75.00
Expense Total	3,442,351.00	2,581,763.26	2,581,763.26	860,587.74	75.00
Net Profit / (Loss)	(3,442,351.00)	(2,581,763.26)	(2,581,763.26)	860,587.74	
80 REGIONAL ORG					
EXPENSES					
10 COBBOSSEE WD	20,816.00	13,874.66	13,874.66	6,941.34	66.65
45 ASSESSMENTS	20,816.00	13,874.66	13,874.66	6,941.34	66.65
20 KENNEBEC CTY	270,400.00	261,281.06	261,281.06	9,118.94	96.63
45 ASSESSMENTS	270,400.00	261,281.06	261,281.06	9,118.94	96.63
40 First Park	25,130.00	12,440.06	12,440.06	12,689.94	49.50
12 FINANCIAL	25,130.00	12,440.06	12,440.06	12,689.94	49.50

Exp / Rev Summary ReportALL Departments
ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
Expense Total	316,346.00	287,595.78	287,595.78	28,750.22	90.91
Net Profit / (Loss)	(316,346.00)	(287,595.78)	(287,595.78)	28,750.22	

85 DEBT SERVICE**EXPENSES**

10 Fire Truck	68,634.00	68,073.24	68,073.24	560.76	99.18
10 ADMIN	0.00	3,270.70	3,270.70	-3,270.70	0.00
12 FINANCIAL	68,634.00	64,802.54	64,802.54	3,831.46	94.42
25 '13 Road Bnd	109,118.00	109,116.65	109,116.65	1.35	100.00
12 FINANCIAL	109,118.00	109,116.65	109,116.65	1.35	100.00
70 '08 Road Bnd	168,550.00	169,060.12	169,060.12	-510.12	100.30
12 FINANCIAL	168,550.00	169,060.12	169,060.12	-510.12	100.30
Expense Total	346,302.00	346,250.01	346,250.01	51.99	99.98
Net Profit / (Loss)	(346,302.00)	(346,250.01)	(346,250.01)	51.99	

90 UNCLASSIFIED**REVENUES**

1250 First Park	10,000.00	0.00	0.00	10,000.00	0.00
3010 Snowmobile F	1,489.00	940.04	940.04	548.96	63.13
4010 REF	10,000.00	26,911.01	26,911.01	-16,911.01	269.11
Revenue Total	21,489.00	27,851.05	27,851.05	-6,362.05	129.61

EXPENSES

10 Abate/Overly	15,617.00	41,804.27	41,804.27	-26,187.27	267.68
90 ABATEMENTS	15,617.00	41,804.27	41,804.27	-26,187.27	267.68
20 NON-PROFIT	6,832.00	5,832.00	5,832.00	1,000.00	85.36
10 ADMIN	6,832.00	5,832.00	5,832.00	1,000.00	85.36
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	1,489.00	1,489.00	1,489.00	0.00	100.00
30 RECREATION	1,489.00	1,489.00	1,489.00	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	5,000.00	5,000.00	5,000.00	0.00	100.00
50 CONTRACT SVC	5,000.00	5,000.00	5,000.00	0.00	100.00
Expense Total	63,938.00	54,125.27	54,125.27	9,812.73	84.65
Net Profit / (Loss)	(42,449.00)	(26,274.22)	(26,274.22)	16,174.78	

95 GENERAL ASST**REVENUES**

1010 GA ST REIMB	2,355.00	0.00	0.00	2,355.00	0.00
Revenue Total	2,355.00	0.00	0.00	2,355.00	0.00

EXPENSES

10 GENERAL ASST	4,710.00	88.20	88.20	4,621.80	1.87
10 ADMIN	1,210.00	0.00	0.00	1,210.00	0.00
40 UTILITIES	3,500.00	88.20	88.20	3,411.80	2.52
Expense Total	4,710.00	88.20	88.20	4,621.80	1.87

Exp / Rev Summary Report
ALL Departments
ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
Net Profit / (Loss)	(2,355.00)	(88.20)	(88.20)	2,266.80	

