

May 2021

Treasurer's Report

Reporting Date: 6/21/2021

Report Period: May-21

Fiscal Year: 2021

Ongoing Financial Management Activities:

Check Reconciliation: Check reconciliation was completed through 5/31/2021. Our accounts are in balance with our bank statements. All bank activity appeared to be normal.

Audit: The draft 2020 audit was presented in May. The Treasurer and Finance Officer met with the auditor to discuss revisions and a final draft for June.

Budget: The final Public Budget Hearing was held on May 13th with in-person and remote participation. The complete budget will result in a small reduction in the taxes paid by residents.

Comments:

Revenues and expenses should be at about 92% for the YTD. Receipts are up for both the month and the YTD compared to the same period last year, with a majority of the monthly difference attributable to the impacts of COVID-19. Tax Revenue was up in May relative to the prior year, again likely related to the Coronavirus. Tax revenue is up predictably for the YTD. Revenues for the month of May are down dramatically from the same period last year. Motor vehicle and other revenues pushed this increase this May, but they came up well short of the \$550,000 bond proceeds received last May. YTD revenues are down 5.3% when compared to the prior year. Expenses for the month are down about almost 17%, due to higher capital expenditures in the prior year, while expenses for the YTD are up 4.4%.

Summary Data:

	Month			Fiscal Year-to-Date		
	May-21	May-20	% Change	2021	2020	% Change
KEY INDICATORS:						
Checking Accounts	\$ 2,779,216	\$ 2,814,671	-1.3%	N/A	N/A	N/A
Posted Journals	55	53	3.8%	588	514	14.4%
Real Estate Payments	\$ 78,381	\$ 52,679	48.8%	\$ 4,504,987	\$ 4,463,506	0.9%
Total Receipts	\$ 226,068	\$ 135,803	66.5%	\$ 6,351,804	\$ 5,990,835	6.0%
MAJOR NET REVENUES:						
State Revenue Sharing	\$ 32,112	\$ 30,369	5.7%	\$ 270,759	\$ 208,859	29.6%
Interest on Taxes	\$ 3,103	\$ 1,854	67.4%	\$ 31,329	\$ 26,919	16.4%
Homestead Exemption	\$ -	\$ -	0.0%	\$ 240,493	\$ 180,460	33.3%
Motor Vehicle Payments	\$ 62,073	\$ 31,119	99.5%	\$ 640,661	\$ 502,581	27.5%
Transfer Station Fees	\$ 4,879	\$ 9,550	-48.9%	\$ 58,528	\$ 52,309	11.9%
All Other Revenues	\$ 27,876	\$ 570,285	-95.1%	\$ 4,996,754	\$ 5,614,831	-11.0%
TOTAL NET REVENUES	\$ 130,043	\$ 643,177	-79.8%	\$ 6,238,524	\$ 6,585,959	-5.3%
MAJOR NET EXPENSES:						
General Government	\$ 35,942	\$ 28,297	27.0%	\$ 460,590	\$ 410,236	12.3%
Protection	\$ 3,041	\$ 9,707	-68.7%	\$ 105,171	\$ 101,321	3.8%
Roads and Drainage	\$ 27,643	\$ 24,353	13.5%	\$ 295,172	\$ 316,756	-6.8%
Capital Improvements	\$ 7,420	\$ 97,027	-92.4%	\$ 743,737	\$ 526,613	41.2%
Solid Waste	\$ 28,788	\$ 24,452	17.7%	\$ 284,053	\$ 256,059	10.9%
Education	\$ 302,909	\$ 309,200	-2.0%	\$ 3,331,999	\$ 3,401,194	-2.0%
Regional Organizations	\$ -	\$ -	-	\$ 34,915	\$ 35,195	-0.8%
Debt Service	\$ -	\$ -	-	\$ 187,593	\$ 184,672	1.6%
All Other Expenses	\$ 19,070	\$ 17,632	8.2%	\$ 538,371	\$ 497,725	8.2%
TOTAL NET EXPENSES	\$ 424,813	\$ 510,668	-16.8%	\$ 5,981,601	\$ 5,729,771	4.4%

Eric Dyer, Treasurer

Signature: _____



Check Reconciliation

Balancing Report

Statement Date: 05/28/21

Check	Type	Date	Amount	--Status--		Payee
				Code	Date	
169941	OD	05/27/21	1,601.46	VOID	05/24/21	
169942	OD	05/27/21	1,311.58	VOID	05/24/21	
169943	OD	05/27/21	1,934.81	VOID	05/24/21	
169944	OD	05/27/21	1,205.44	VOID	05/24/21	
169945	OD	05/27/21	663.08	VOID	05/24/21	
169946	OD	05/27/21	930.07	VOID	05/24/21	
169947	OD	05/27/21	967.62	VOID	05/24/21	
169948	OD	05/27/21	1,251.57	VOID	05/24/21	
169949	OD	05/27/21	1,305.73	VOID	05/24/21	
169950	OD	05/27/21	857.09	VOID	05/24/21	
169951	OD	05/27/21	1,499.13	VOID	05/24/21	
169952	OD	05/27/21	214.88	VOID	05/24/21	

Count 25 Total 27,600.60

BEGINNING BALANCE.....	2,808,209.02	
+ DEPOSITS ON STMT....	202,541.11	66
+ INTEREST.....	670.07	1
+ OTHER CREDITS.....	31,751.28	34
- CASHED CHECKS.....	456,607.85	96
- OTHER DEBITS.....	3,703.82	1
<hr/> STATEMENT BALANCE.....	<hr/> 2,582,859.81	
+ OUTSTANDING DEPOSITS	18,215.15	5
- OUTSTANDING CHECKS..	30,286.34	51
+ OUTSTANDING OTHER	129.20	6
<hr/> CHECKBOOK AT STMT DATE.	<hr/> 2,570,917.82	
+ OTHER DEPOSITS.....	12,453.93	3
+ ISSUED OTHER	0.00	0
<hr/> CURRENT CHECKBOOK.....	<hr/> 2,583,371.75	

Check Reconciliation

Balancing Report

Statement Date: 05/31/21

Check	Type	Date	Amount	--Status--		Payee
				Code	Date	
BEGINNING BALANCE.....						234,017.59
+ DEPOSITS ON STMT....						18,001.58 18
+ INTEREST.....						9.61 1
- OTHER DEBITS.....						25,000.00 1
STATEMENT BALANCE.....						227,028.78
+ OUTSTANDING DEPOSITS						544.96 1
+ OUTSTANDING OTHER						0.00 0
CHECKBOOK AT STMT DATE.						227,573.74
+ OTHER DEPOSITS.....						1,395.24 1
+ ISSUED OTHER						0.00 0
CURRENT CHECKBOOK.....						228,968.98

Journal Summary List

All Journal Types

May

Jrnl	Date	Type	Per	Expense	Revenue	G / L	Cash	Enc	Description
0527	05/13/21	AP	05	362,619.97	2,925.42	18,893.33	-384,438.72	0.00	AP 5/13/2021
0534	05/04/21	CR	05	0.00	-6,300.57	-8,097.05	14,397.62	0.00	05/03/2021 C/R
0535	05/04/21	CR	05	0.00	-248.75	0.00	248.75	0.00	05/04/2021 R/R Deposit
0536	05/04/21	CR	05	0.00	-186.11	0.00	186.11	0.00	05/04/2021 R/R Deposit
0537	05/04/21	CR	05	0.00	-552.32	0.00	552.32	0.00	05/04/2021 R/R Deposit
0538	05/04/21	GJ	05	0.00	-100.00	0.00	100.00	0.00	Online Boats 5/1-4/21
0539	05/05/21	CR	05	0.00	-2,321.40	-3,942.10	6,263.50	0.00	05/04/2021 C/R
0540	05/06/21	CR	05	0.00	-6,449.11	-6,041.84	12,490.95	0.00	05/05/2021 C/R
0541	05/06/21	CR	05	0.00	-4,331.56	-810.05	5,141.61	0.00	05/06/2021 C/R
0543	05/10/21	CR	05	0.00	-1,584.32	-1,653.22	3,237.54	0.00	05/07/2021 C/R
0544	05/13/21	PY	05	20,583.49	0.00	-262.35	-20,321.14	0.00	05/13/2021 Payroll
0545	05/11/21	CR	05	0.00	-4,524.92	-1,298.04	5,822.96	0.00	05/10/2021 C/R
0546	05/13/21	CR	05	0.00	-1,147.01	0.00	1,147.01	0.00	05/11/2021 R/R Deposit
0547	05/13/21	CR	05	0.00	-421.57	0.00	421.57	0.00	05/11/2021 R/R Deposit
0548	05/13/21	CR	05	0.00	-366.05	0.00	366.05	0.00	05/11/2021 R/R Deposit
0549	05/13/21	CR	05	0.00	-2,163.76	-456.00	2,619.76	0.00	05/11/2021 C/R
0550	05/13/21	CR	05	0.00	-1,951.46	-1,331.42	3,282.88	0.00	05/12/2021 C/R
0551	05/13/21	AP	05	-2,295.38	0.00	0.00	2,295.38	0.00	Check Return - 69881
0552	05/20/21	AP	05	2,389.98	0.00	0.00	-2,389.98	0.00	AP 5/13/2021
0553	05/26/21	AP	05	21,661.88	187.50	7,613.21	-29,462.59	0.00	AP 05/27/2021
0554	05/13/21	CR	05	0.00	-1,337.77	-2,497.22	3,834.99	0.00	05/13/2021 C/R
0555	05/14/21	CR	05	0.00	-1,402.80	0.00	1,402.80	0.00	05/14/2021 R/R Deposit
0556	05/14/21	CR	05	0.00	-1,910.88	0.00	1,910.88	0.00	05/14/2021 R/R Deposit
0557	05/14/21	CR	05	0.00	-93.99	0.00	93.99	0.00	05/14/2021 R/R Deposit
0558	05/14/21	CR	05	0.00	-352.99	0.00	352.99	0.00	05/14/2021 R/R Deposit
0559	05/14/21	GJ	05	0.00	-199.80	0.00	199.80	0.00	Online Boat May 5-13, 2021
0560	05/17/21	CR	05	0.00	-15,512.78	-9,741.27	25,254.05	0.00	05/14/2021 C/R
0561	05/17/21	GJ	05	0.00	0.00	0.00	0.00	0.00	Phone 5/12/21
0562	05/18/21	CR	05	0.00	-4,708.04	-10,395.78	15,103.82	0.00	05/17/2021 C/R
0563	05/19/21	AP	05	-439.09	0.00	0.00	439.09	0.00	Check Return - 69758
0564	05/19/21	CR	05	0.00	-3,031.29	-1,300.06	4,331.35	0.00	05/18/2021 C/R
0565	05/20/21	CR	05	0.00	-2,366.87	-2,111.91	4,478.78	0.00	05/19/2021 C/R
0566	05/20/21	CR	05	0.00	-209.45	0.00	209.45	0.00	05/20/2021 R/R Deposit
0567	05/20/21	CR	05	0.00	-137.49	0.00	137.49	0.00	05/20/2021 R/R Deposit
0568	05/20/21	CR	05	0.00	-262.72	0.00	262.72	0.00	05/20/2021 R/R Deposit
0569	05/20/21	CR	05	0.00	-1,596.17	0.00	1,596.17	0.00	05/20/2021 R/R Deposit
0570	05/20/21	CR	05	0.00	-964.26	0.00	964.26	0.00	05/20/2021 R/R Deposit
0571	05/20/21	GJ	05	0.00	-4,860.00	4,860.00	0.00	0.00	2020 Supplemental
0572	05/20/21	GJ	05	0.00	-226.20	0.00	226.20	0.00	Online Boats 5/14-19/21
0573	05/20/21	CR	05	0.00	-3,780.43	-6,482.71	10,263.14	0.00	05/20/2021 C/R
0574	05/24/21	CR	05	0.00	-34,737.89	-9,696.22	44,434.11	0.00	05/21/2021 C/R
0575	05/24/21	GJ	05	0.00	-25.00	0.00	25.00	0.00	Online Boat 5/23/21
0576	05/26/21	PY	05	20,291.80	0.00	-55.75	-20,236.05	0.00	05/27/2021 Payroll
0577	05/24/21	GJ	05	0.00	0.00	0.00	0.00	0.00	TS Unemploy & WC
0578	05/25/21	CR	05	0.00	-4,152.08	-23,615.35	27,767.43	0.00	05/24/2021 C/R
0579	05/26/21	CR	05	0.00	-1,564.83	-3,148.42	4,713.25	0.00	05/25/2021 C/R
0580	05/27/21	CR	05	0.00	-6,762.88	-6,803.47	13,566.35	0.00	05/26/2021 C/R
0582	05/27/21	CR	05	0.00	-117.09	0.00	117.09	0.00	05/27/2021 R/R Deposit
0583	05/27/21	CR	05	0.00	-231.10	0.00	231.10	0.00	05/27/2021 R/R Deposit
0584	05/27/21	CR	05	0.00	-567.64	0.00	567.64	0.00	05/27/2021 R/R Deposit
0585	05/27/21	CR	05	0.00	-999.82	0.00	999.82	0.00	05/27/2021 R/R Deposit
0586	05/27/21	GJ	05	0.00	-146.40	0.00	146.40	0.00	Online Boats 5/24-26/21
0587	05/28/21	CR	05	0.00	-910.52	0.00	910.52	0.00	05/28/2021 R/R Deposit
0588	05/28/21	GJ	05	0.00	-14.80	-30.00	44.80	0.00	Boats/ CJE
0589	06/01/21	CR	05	0.00	-7,322.54	-9,720.68	17,043.22	0.00	05/28/2021 C/R

Journal Summary List

All Journal Types

May

Jrnl	Date	Type	Per	Expense	Revenue	G / L	Cash	Enc	Description
Totals				424,812.65	-130,042.51	-78,124.37	-216,645.77	0.00	

* - Incorrect control entry

- 55 Journals Listed
- 0 Out of Balance
- 0 Expense Control Errors
- 0 Revenue Control Errors
- 0 Encumbrance Control Errors

Actual Date Between 05/01/2021 and 05/31/2021, Receipt Types:
1,2,3,4,5,6,7,8,9,10,11,22,23,24,25,26,29,31,32,33,35,43,44,45,46,47,48,49,50,51,52,53,54,55,57,58,59,60,64,6
7,68,70,73,81,90,91,92,93,94,95,96,97,98,99,190,800,801,802,803,804,890,891,893,894,895,896,901,999

Receipt Summary

Type	Count	Amount
2 BOATS	110	11,410.25
3 ATV AND SNOWMOBILES	15	861.00
5 SPORTING LICENSE	12	534.00
8 Boards	1	85.00
24 BEACH PERMIT	3	255.00
26 Beach Rental	4	230.00
29 VITAL RECORDS	3	70.00
31 FIRE DEPARTMENT	1	400.00
35 COPIES	1	2.00
43 MISCELLANEOUS	14	20.00
44 CEO/LPI PERMITS	18	2,412.80
45 GILE HALL	2	50.00
46 LIBRARY INCOME	7	230.42
47 PB-BOA LAND USE FEE	1	50.00
49 STATE REIMBURSEMENT	1	32,112.41
51 RECREATION	4	1,205.58
53 Interlocal	1	3,850.61
57 TRANS STATION FEES	2	15,182.48
58 TRANS STATION FEES	374	4,879.00
90 Real Estate Payment	147	78,380.54
91 Tax Lien Payment	4	4,877.15
92 Personal Property Payment	2	151.76
99 Motor Vehicle	326	68,805.89
800 Dog Registration	1	12.00
	1054	226,067.89

Revenue Summary Report

Department(s): ALL

May

Account	BUDGET MONTH -			YTD Net	Uncollected Balance	Percent Collected
	Net	Debits	Credits			
10 - GENERAL GOVERNMENT	6,169,168.00	8,404.90	115,975.93	5,935,470.73	233,697.27	96.21
25 - COMMUNITY SERVICES	35,667.00	0.00	234.42	39,150.74	-3,483.74	109.77
30 - RECREATION, PARKS, & ACTIVITIES	24,202.00	0.00	1,690.58	8,389.88	15,812.12	34.67
40 - PROTECTION	3,450.00	0.00	400.00	3,300.00	150.00	95.65
60 - Roads & Drainage	30,000.00	0.00	0.00	34,314.00	-4,314.00	114.38
65 - CAPITAL IMPROVEMENTS	37,132.00	0.00	1,007.92	10,483.63	26,648.37	28.23
70 - SOLID WASTE	204,550.00	0.00	19,053.56	205,760.68	-1,210.68	100.59
90 - UNCLASSIFIED	16,476.00	0.00	85.00	1,653.94	14,822.06	10.04
95 - GENERAL ASSISTANCE	5,000.00	0.00	0.00	0.00	5,000.00	0.00
Final Totals	6,525,645.00	8,404.90	138,447.41	6,238,523.60	287,121.40	95.60

Expense Summary Report

ALL Departments

May

Account	Budget - CURR MONTH -			YTD Net	Unexpended Balance	Percent Spent
	Net	Debits	Credits			
10 - GENERAL GOVT	514,780.00	36,329.34	387.80	460,589.99	54,190.01	89.47
12 - Maintenance	145,370.00	8,757.00	0.00	111,573.64	33,796.36	76.75
25 - COMM SERVICE	69,770.00	3,862.89	0.00	60,221.97	9,548.03	86.31
30 - REC,PARKS/AT	46,412.00	5,048.26	0.00	24,837.39	21,574.61	53.52
40 - PROTECTION	141,362.00	3,040.62	0.00	105,171.25	36,190.75	74.40
50 - CEMETERIES	22,500.00	396.06	0.00	10,303.70	12,196.30	45.79
60 - Rds & Drain	392,150.00	27,643.32	0.00	295,171.89	96,978.11	75.27
65 - CAPITAL IMPR	567,981.00	7,420.00	0.00	743,737.36	-175,756.36	130.94
70 - SOLID WASTE	312,650.00	28,787.69	0.00	284,052.96	28,597.04	90.85
75 - EDUCATION	3,634,908.00	302,909.02	0.00	3,331,998.98	302,909.02	91.67
80 - REGIONAL ORG	48,550.00	0.00	0.00	34,915.26	13,634.74	71.92
81 - COUNTY TAX	300,847.00	0.00	0.00	300,846.43	0.57	100.00
85 - DEBT SERVICE	196,963.00	0.00	0.00	187,592.57	9,370.43	95.24
90 - UNCLASSIFIED	121,402.00	1,006.25	0.00	30,376.41	91,025.59	25.02
95 - GENERAL ASST	10,000.00	0.00	0.00	211.00	9,789.00	2.11
Final Totals	6,525,645.00	425,200.45	387.80	5,981,600.80	544,044.20	91.66

Exp / Rev Summary Report

ALL Departments
May

Account	Budget	Current Month	Year To Date	Balance	Percent
10 GENERAL GOVT					
REVENUES					
1011 R-PROP TAX	4,594,169.00	4,860.00	4,599,029.27	-4,860.27	100.11
1012 P-PROP TAX	21,961.00	0.00	21,961.37	-0.37	100.00
1013 STATE REV SH	200,000.00	32,112.41	270,795.34	-70,795.34	135.40
1014 INT ON TAXES	30,000.00	3,102.57	31,329.03	-1,329.03	104.43
1021 INVEST INC	2,000.00	0.00	8,906.09	-6,906.09	445.30
1031 VETERAN EXMP	4,000.00	0.00	2,876.00	1,124.00	71.90
1032 HOMESTD EXMP	236,072.00	0.00	240,493.00	-4,421.00	101.87
1033 TREE GROWTH	9,000.00	0.00	8,301.53	698.47	92.24
1034 BETE Reimb	7,748.00	0.00	7,778.00	-30.00	100.39
1041 COVID 19	0.00	0.00	26,656.79	-26,656.79	0.00
1051 BOAT EXCISE	7,000.00	2,695.40	6,633.50	366.50	94.76
1052 MOTOR VEH	517,500.00	62,073.24	640,661.14	-123,161.14	123.80
1053 AGENT FEE	9,000.00	1,730.00	14,463.75	-5,463.75	160.71
1054 NEWSLETTER	100.00	0.00	100.00	0.00	100.00
1060 Business Lic	50.00	0.00	50.00	0.00	100.00
1065 CERT COPY F	1,500.00	62.00	1,277.40	222.60	85.16
1090 OTHER INCOME	5,000.00	-4,838.00	13,028.38	-8,028.38	260.57
1095 Heating Asst	1,500.00	0.00	2,990.85	-1,490.85	199.39
3010 PLUMBING FEE	4,000.00	780.00	6,195.00	-2,195.00	154.88
3020 LAND USE FEE	4,500.00	1,142.80	9,636.75	-5,136.75	214.15
3040 Interloc CEO	0.00	3,850.61	22,307.54	-22,307.54	0.00
5000 Use Undesign	302,117.00	0.00	0.00	302,117.00	0.00
5001 Use Carryfor	206,951.00	0.00	0.00	206,951.00	0.00
5003 Trust Fund U	5,000.00	0.00	0.00	5,000.00	0.00
Revenue Total	6,169,168.00	107,571.03	5,935,470.73	233,697.27	96.21
EXPENSES					
10 Admin	270,625.00	19,326.83	242,712.39	27,912.61	89.69
10 ADMIN	25,950.00	3,580.23	30,850.49	-4,900.49	118.88
20 PERSONNEL	198,450.00	15,527.46	178,603.45	19,846.55	90.00
25 STIPEND	4,550.00	0.00	3,187.50	1,362.50	70.05
40 UTILITIES	5,100.00	219.14	2,402.88	2,697.12	47.12
50 CONTRACT SVC	33,475.00	0.00	25,772.88	7,702.12	76.99
60 EQUIP O,R &M	3,100.00	0.00	1,895.19	1,204.81	61.14
12 Insurance	140,150.00	5,215.87	119,671.19	20,478.81	85.39
15 INSURANCE	140,150.00	5,174.92	119,250.96	20,899.04	85.09
20 PERSONNEL	0.00	40.95	420.23	-420.23	0.00
15 Office Equip	6,720.00	-0.09	7,990.92	-1,270.92	118.91
10 ADMIN	500.00	77.37	2,391.58	-1,891.58	478.32
60 EQUIP O,R &M	5,220.00	-77.46	4,884.26	335.74	93.57
65 EQUIP REPLAC	1,000.00	0.00	715.08	284.92	71.51
20 Assessing	23,675.00	1,500.00	19,721.13	3,953.87	83.30
10 ADMIN	4,675.00	0.00	2,595.42	2,079.58	55.52
50 CONTRACT SVC	19,000.00	1,500.00	17,125.71	1,874.29	90.14
30 Code Enforce	33,910.00	9,353.56	59,112.38	-25,202.38	174.32
10 ADMIN	110.00	80.00	86.00	24.00	78.18
20 PERSONNEL	33,750.00	9,248.56	58,819.39	-25,069.39	174.28
40 UTILITIES	0.00	25.00	150.00	-150.00	0.00
60 EQUIP O,R &M	50.00	0.00	0.00	50.00	0.00
65 EQUIP REPLAC	0.00	0.00	56.99	-56.99	0.00
40 Planning Brd	1,100.00	125.37	1,438.84	-338.84	130.80
10 ADMIN	100.00	0.00	105.00	-5.00	105.00

Exp / Rev Summary Report

ALL Departments
May

Account	Budget	Current Month	Year To Date	Balance	Percent
10 GENERAL GOVT CONT'D					
20 PERSONNEL	1,000.00	125.37	335.89	664.11	33.59
50 CONTRACT SVC	0.00	0.00	997.95	-997.95	0.00
50 Appeals Brd	100.00	0.00	135.00	-35.00	135.00
10 ADMIN	100.00	0.00	135.00	-35.00	135.00
60 Grant/Plan	2,000.00	0.00	0.00	2,000.00	0.00
10 ADMIN	2,000.00	0.00	0.00	2,000.00	0.00
70 Heating Ast	1,500.00	0.00	740.70	759.30	49.38
40 UTILITIES	1,500.00	0.00	740.70	759.30	49.38
75 Attorney Fee	35,000.00	420.00	9,067.44	25,932.56	25.91
10 ADMIN	35,000.00	420.00	9,067.44	25,932.56	25.91
Expense Total	514,780.00	35,941.54	460,589.99	54,190.01	89.47
Net Profit / (Loss)	5,654,388.00	71,629.49	5,474,880.74	(179,507.26)	

12 Maintenance

EXPENSES

10 Gen Maint	95,220.00	6,267.22	67,373.66	27,846.34	70.76
10 ADMIN	425.00	0.00	0.00	425.00	0.00
20 PERSONNEL	92,295.00	6,147.27	64,677.96	27,617.04	70.08
40 UTILITIES	600.00	50.00	550.00	50.00	91.67
60 EQUIP O,R &M	900.00	69.95	764.51	135.49	84.95
65 EQUIP REPLAC	1,000.00	0.00	1,381.19	-381.19	138.12
20 Bldg Maint	42,400.00	2,105.30	32,299.11	10,100.89	76.18
40 UTILITIES	21,300.00	1,208.68	15,464.22	5,835.78	72.60
70 BUILDING O&M	21,100.00	896.62	16,834.89	4,265.11	79.79
30 Veh/Eq Maint	7,750.00	384.48	11,900.87	-4,150.87	153.56
60 EQUIP O,R &M	7,750.00	384.48	11,900.87	-4,150.87	153.56
Expense Total	145,370.00	8,757.00	111,573.64	33,796.36	76.75
Net Profit / (Loss)	(145,370.00)	(8,757.00)	(111,573.64)	33,796.36	

15 BOARDS & COM

REVENUES

3015 Conservation	0.00	0.00	0.00	0.00	0.00
Revenue Total	0.00	0.00	0.00	0.00	0.00

EXPENSES

40 Planning Brd	0.00	0.00	0.00	0.00	0.00
20 PERSONNEL	0.00	0.00	0.00	0.00	0.00
Expense Total	0.00	0.00	0.00	0.00	0.00
Net Profit / (Loss)	0.00	0.00	0.00	(0.00)	

25 COMM SERVICE

REVENUES

1010 ACO DOG FEES	2,500.00	4.00	1,455.00	1,045.00	58.20
1011 Rabies Clini	1,000.00	0.00	360.00	640.00	36.00
1012 Dog Vac Fund	0.00	0.00	33.00	-33.00	0.00
3000 Age Friendly	0.00	0.00	2,429.00	-2,429.00	0.00
4005 LIB DONATION	1,300.00	200.00	2,443.00	-1,143.00	187.92

Exp / Rev Summary Report

ALL Departments
May

Account	Budget	Current Month	Year To Date	Balance	Percent
25 COMM SERVICE CONT'D					
4010 LIB SALE PRD	1,290.00	0.00	157.50	1,132.50	12.21
4015 LIB Contrib	452.00	30.42	192.10	259.90	42.50
4020 Lib nonres P	125.00	0.00	75.00	50.00	60.00
5010 CATV FRANCHS	29,000.00	0.00	15,054.96	13,945.04	51.91
5020 CATV PEG FEE	0.00	0.00	16,951.18	-16,951.18	0.00
Revenue Total	35,667.00	234.42	39,150.74	-3,483.74	109.77
EXPENSES					
10 Animal Cntrl	14,180.00	553.81	10,911.71	3,268.29	76.95
10 ADMIN	200.00	0.00	0.00	200.00	0.00
20 PERSONNEL	4,730.00	553.81	3,786.07	943.93	80.04
25 STIPEND	2,750.00	0.00	2,375.00	375.00	86.36
50 CONTRACT SVC	6,000.00	0.00	4,750.64	1,249.36	79.18
65 EQUIP REPLAC	500.00	0.00	0.00	500.00	0.00
20 K Land Trust	250.00	0.00	250.00	0.00	100.00
55 COMMUNITY SV	250.00	0.00	250.00	0.00	100.00
25 KVCOG	4,500.00	0.00	4,325.00	175.00	96.11
45 ASSESSMENTS	4,500.00	0.00	4,325.00	175.00	96.11
30 Age Friendly	2,100.00	0.00	149.99	1,950.01	7.14
10 ADMIN	100.00	0.00	0.00	100.00	0.00
55 COMMUNITY SV	2,000.00	0.00	149.99	1,850.01	7.50
40 Library	36,405.00	3,295.91	34,824.40	1,580.60	95.66
10 ADMIN	900.00	230.48	1,093.73	-193.73	121.53
20 PERSONNEL	26,755.00	2,056.88	24,647.02	2,107.98	92.12
40 UTILITIES	750.00	371.77	1,038.58	-288.58	138.48
55 COMMUNITY SV	8,000.00	616.78	8,025.07	-25.07	100.31
65 EQUIP REPLAC	0.00	0.00	0.00	0.00	0.00
70 BUILDING O&M	0.00	20.00	20.00	-20.00	0.00
50 Readfield TV	5,415.00	13.17	5,218.52	196.48	96.37
20 PERSONNEL	235.00	0.00	346.50	-111.50	147.45
25 STIPEND	3,500.00	0.00	2,625.00	875.00	75.00
40 UTILITIES	180.00	13.17	145.04	34.96	80.58
60 EQUIP O,R &M	500.00	0.00	0.00	500.00	0.00
65 EQUIP REPLAC	1,000.00	0.00	2,101.98	-1,101.98	210.20
60 Street Light	6,500.00	0.00	3,432.65	3,067.35	52.81
55 COMMUNITY SV	6,500.00	0.00	3,432.65	3,067.35	52.81
90 Maran Dam	420.00	0.00	1,109.70	-689.70	264.21
40 UTILITIES	120.00	0.00	0.00	120.00	0.00
70 BUILDING O&M	50.00	0.00	1,109.70	-1,059.70	2219.40
80 PUBLIC WAYS	250.00	0.00	0.00	250.00	0.00
Expense Total	69,770.00	3,862.89	60,221.97	9,548.03	86.31
Net Profit / (Loss)	(34,103.00)	(3,628.47)	(21,071.23)	13,031.77	

30 REC,PARKS/AT

REVENUES

1010 BEACH INCOME	9,992.00	485.00	4,329.30	5,662.70	43.33
2021 RB BB	2,920.00	740.58	2,450.58	469.42	83.92
2022 RB SOCCER	2,100.00	0.00	0.00	2,100.00	0.00
2023 RB SWIMMING	4,500.00	0.00	0.00	4,500.00	0.00
2024 RB Basketbal	3,150.00	0.00	0.00	3,150.00	0.00

Exp / Rev Summary Report

ALL Departments
May

Account	Budget	Current Month	Year To Date	Balance	Percent
30 REC,PARKS/AT CONT'D					
2025 RB OTHER REC	0.00	410.00	410.00	-410.00	0.00
2026 RB Softball	1,540.00	55.00	585.00	955.00	37.99
3030 Conservation	0.00	0.00	15.00	-15.00	0.00
7010 Trails	0.00	0.00	600.00	-600.00	0.00
Revenue Total	24,202.00	1,690.58	8,389.88	15,812.12	34.67
EXPENSES					
10 BEACH	13,992.00	1,316.31	11,252.01	2,739.99	80.42
10 ADMIN	900.00	0.00	116.36	783.64	12.93
15 INSURANCE	350.00	0.00	0.00	350.00	0.00
20 PERSONNEL	7,700.00	0.00	8,841.83	-1,141.83	114.83
30 RECREATION	0.00	0.00	0.00	0.00	0.00
40 UTILITIES	542.00	16.31	584.60	-42.60	107.86
60 EQUIP O,R &M	500.00	0.00	215.05	284.95	43.01
70 BUILDING O&M	4,000.00	1,300.00	1,494.17	2,505.83	37.35
20 REC BOARD	18,086.00	3,629.23	4,503.76	13,582.24	24.90
30 RECREATION	15,086.00	2,415.48	3,290.01	11,795.99	21.81
50 CONTRACT SVC	0.00	1,213.75	1,213.75	-1,213.75	0.00
70 BUILDING O&M	3,000.00	0.00	0.00	3,000.00	0.00
25 HERITAGE DAY	5,000.00	0.00	3,000.00	2,000.00	60.00
30 RECREATION	5,000.00	0.00	3,000.00	2,000.00	60.00
30 Conservation	3,850.00	63.73	867.21	2,982.79	22.52
10 ADMIN	1,150.00	0.00	220.00	930.00	19.13
55 COMMUNITY SV	1,950.00	0.00	233.48	1,716.52	11.97
80 PUBLIC WAYS	750.00	63.73	413.73	336.27	55.16
60 Town Propert	3,680.00	0.00	1,925.14	1,754.86	52.31
40 UTILITIES	680.00	0.00	0.00	680.00	0.00
75 Town Proprer	3,000.00	0.00	1,530.37	1,469.63	51.01
80 PUBLIC WAYS	0.00	0.00	394.77	-394.77	0.00
70 Trails	1,804.00	38.99	3,289.27	-1,485.27	182.33
10 ADMIN	200.00	38.99	2,370.53	-2,170.53	1185.27
80 PUBLIC WAYS	1,604.00	0.00	918.74	685.26	57.28
Expense Total	46,412.00	5,048.26	24,837.39	21,574.61	53.52
Net Profit / (Loss)	(22,210.00)	(3,357.68)	(16,447.51)	5,762.49	

40 PROTECTION

REVENUES

1010 FD DONATION	0.00	0.00	800.00	-800.00	0.00
1035 FD Burn Perm	250.00	0.00	300.00	-50.00	120.00
3500 Tower Sites	3,200.00	400.00	2,200.00	1,000.00	68.75
Revenue Total	3,450.00	400.00	3,300.00	150.00	95.65

EXPENSES

10 FIRE DEPART	67,900.00	2,983.90	34,709.65	33,190.35	51.12
10 ADMIN	4,650.00	0.00	345.93	4,304.07	7.44
15 INSURANCE	900.00	0.00	850.00	50.00	94.44
20 PERSONNEL	29,550.00	0.00	16,745.50	12,804.50	56.67
25 STIPEND	7,200.00	0.00	5,625.00	1,575.00	78.13
40 UTILITIES	600.00	55.92	1,060.37	-460.37	176.73
50 CONTRACT SVC	5,000.00	0.00	1,730.00	3,270.00	34.60

Exp / Rev Summary Report

ALL Departments
May

Account	Budget	Current Month	Year To Date	Balance	Percent
40 PROTECTION CONT'D					
60 EQUIP O,R &M	16,500.00	2,927.98	8,113.10	8,386.90	49.17
65 EQUIP REPLAC	3,500.00	0.00	239.75	3,260.25	6.85
15 FIRE EQUIP	0.00	0.00	2,120.00	-2,120.00	0.00
65 EQUIP REPLAC	0.00	0.00	2,120.00	-2,120.00	0.00
20 AMBULANCE	32,162.00	0.00	32,162.00	0.00	100.00
55 COMMUNITY SV	32,162.00	0.00	32,162.00	0.00	100.00
35 Tower Sites	4,550.00	56.72	612.92	3,937.08	13.47
40 UTILITIES	1,000.00	56.72	611.48	388.52	61.15
50 CONTRACT SVC	3,000.00	0.00	1.44	2,998.56	0.05
60 EQUIP O,R &M	550.00	0.00	0.00	550.00	0.00
40 Dispatching	36,750.00	0.00	35,566.68	1,183.32	96.78
50 CONTRACT SVC	36,750.00	0.00	35,566.68	1,183.32	96.78
Expense Total	141,362.00	3,040.62	105,171.25	36,190.75	74.40
Net Profit / (Loss)	(137,912.00)	(2,640.62)	(101,871.25)	36,040.75	

50 CEMETERIES

EXPENSES

10 CEMETERIES	22,500.00	396.06	10,303.70	12,196.30	45.79
50 CONTRACT SVC	10,000.00	0.00	9,105.30	894.70	91.05
55 COMMUNITY SV	800.00	244.06	844.54	-44.54	105.57
65 EQUIP REPLAC	5,000.00	0.00	0.00	5,000.00	0.00
70 BUILDING O&M	1,000.00	152.00	152.00	848.00	15.20
80 PUBLIC WAYS	5,700.00	0.00	201.86	5,498.14	3.54
Expense Total	22,500.00	396.06	10,303.70	12,196.30	45.79
Net Profit / (Loss)	(22,500.00)	(396.06)	(10,303.70)	12,196.30	

60 Rds & Drain

REVENUES

2010 LOCAL ROAD	30,000.00	0.00	34,164.00	-4,164.00	113.88
2020 HIGHWAY INC	0.00	0.00	150.00	-150.00	0.00
Revenue Total	30,000.00	0.00	34,314.00	-4,314.00	114.38

EXPENSES

10 Road Maint	121,500.00	3,509.00	30,856.35	90,643.65	25.40
80 PUBLIC WAYS	121,500.00	3,509.00	30,856.35	90,643.65	25.40
40 Winter Maint	270,650.00	24,134.32	264,315.54	6,334.46	97.66
40 UTILITIES	650.00	16.31	384.77	265.23	59.20
50 CONTRACT SVC	0.00	0.00	105.00	-105.00	0.00
80 PUBLIC WAYS	270,000.00	24,118.01	263,825.77	6,174.23	97.71
Expense Total	392,150.00	27,643.32	295,171.89	96,978.11	75.27
Net Profit / (Loss)	(362,150.00)	(27,643.32)	(260,857.89)	101,292.11	

65 CAPITAL IMPR

REVENUES

6512 Fire St Add	25,000.00	0.00	0.00	25,000.00	0.00
6570 Transfer Sta	12,132.00	1,007.92	10,483.63	1,648.37	86.41
Revenue Total	37,132.00	1,007.92	10,483.63	26,648.37	28.23

Exp / Rev Summary Report

ALL Departments
May

Account	Budget	Current Month	Year To Date	Balance	Percent
65 CAPITAL IMPR CONT'D					
EXPENSES					
01 Adm Tech	14,000.00	0.00	13,167.26	832.74	94.05
65 EQUIP REPLAC	14,000.00	0.00	13,167.26	832.74	94.05
05 Fire Dept	10,000.00	6,100.00	6,100.00	3,900.00	61.00
10 ADMIN	10,000.00	0.00	0.00	10,000.00	0.00
60 EQUIP O,R &M	0.00	6,100.00	6,100.00	-6,100.00	0.00
10 Fire Station	0.00	0.00	0.00	0.00	0.00
50 CONTRACT SVC	0.00	0.00	0.00	0.00	0.00
80 PUBLIC WAYS	0.00	0.00	0.00	0.00	0.00
12 FS Addition	42,351.00	0.00	543,765.17	-501,414.17	1283.95
50 CONTRACT SVC	42,351.00	0.00	542,129.72	-499,778.72	1280.09
80 PUBLIC WAYS	0.00	0.00	1,635.45	-1,635.45	0.00
20 Gile Hall	20,000.00	0.00	0.00	20,000.00	0.00
70 BUILDING O&M	20,000.00	0.00	0.00	20,000.00	0.00
25 Parks/Rec	0.00	0.00	0.00	0.00	0.00
50 CONTRACT SVC	0.00	0.00	0.00	0.00	0.00
30 Library Bldg	0.00	0.00	61,276.77	-61,276.77	0.00
50 CONTRACT SVC	0.00	0.00	61,276.77	-61,276.77	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
50 Sidewalks	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	293,500.00	0.00	75,979.77	217,520.23	25.89
70 BUILDING O&M	50,000.00	0.00	0.00	50,000.00	0.00
80 PUBLIC WAYS	243,500.00	0.00	75,979.77	167,520.23	31.20
65 Equipment	15,000.00	0.00	14,794.88	205.12	98.63
65 EQUIP REPLAC	15,000.00	0.00	14,794.88	205.12	98.63
66 Leases	16,150.00	0.00	16,148.17	1.83	99.99
60 EQUIP O,R &M	16,150.00	0.00	16,148.17	1.83	99.99
70 Transfer Sta	71,980.00	0.00	11,185.34	60,794.66	15.54
10 ADMIN	20,780.00	0.00	0.00	20,780.00	0.00
65 EQUIP REPLAC	51,200.00	0.00	11,185.34	40,014.66	21.85
85 Muni Bldgs	75,000.00	1,320.00	1,320.00	73,680.00	1.76
50 CONTRACT SVC	75,000.00	1,320.00	1,320.00	73,680.00	1.76
Expense Total	567,981.00	7,420.00	743,737.36	-175,756.36	130.94
Net Profit / (Loss)	(530,849.00)	(6,412.08)	(733,253.73)	(202,404.73)	

70 SOLID WASTE

REVENUES

7010 TS FEES	40,800.00	4,879.00	58,527.75	-17,727.75	143.45
7021 Recycle/Comp	500.00	0.00	8.00	492.00	1.60
7023 TS RECYC MTL	11,000.00	0.00	10,251.00	749.00	93.19
7025 TS RECYC OTH	0.00	0.00	552.00	-552.00	0.00
7040 Com Haulers	600.00	0.00	0.00	600.00	0.00
7089 TS Fayette	71,392.00	6,673.03	65,954.13	5,437.87	92.38
7090 TS WAYNE	80,258.00	7,501.53	70,467.80	9,790.20	87.80
Revenue Total	204,550.00	19,053.56	205,760.68	-1,210.68	100.59

Exp / Rev Summary Report

ALL Departments
May

Account	Budget	Current Month	Year To Date	Balance	Percent
70 SOLID WASTE CONT'D					
EXPENSES					
10 TRANSFER STA	310,450.00	28,054.46	282,379.49	28,070.51	90.96
10 ADMIN	4,025.00	3,792.00	5,883.92	-1,858.92	146.18
15 INSURANCE	37,000.00	2,492.35	30,672.17	6,327.83	82.90
20 PERSONNEL	86,450.00	6,665.74	78,042.11	8,407.89	90.27
40 UTILITIES	5,125.00	523.17	4,405.82	719.18	85.97
50 CONTRACT SVC	162,950.00	14,356.20	155,437.11	7,512.89	95.39
60 EQUIP O,R &M	6,400.00	0.00	4,286.94	2,113.06	66.98
65 EQUIP REPLAC	0.00	0.00	0.00	0.00	0.00
70 BUILDING O&M	8,400.00	225.00	2,901.42	5,498.58	34.54
80 PUBLIC WAYS	100.00	0.00	750.00	-650.00	750.00
50 BACKHOE	2,200.00	733.23	1,673.47	526.53	76.07
60 EQUIP O,R &M	2,200.00	733.23	1,673.47	526.53	76.07
Expense Total	312,650.00	28,787.69	284,052.96	28,597.04	90.85
Net Profit / (Loss)	(108,100.00)	(9,734.13)	(78,292.28)	29,807.72	
75 EDUCATION					
EXPENSES					
10 RSU#38	3,634,908.00	302,909.02	3,331,998.98	302,909.02	91.67
45 ASSESSMENTS	3,634,908.00	302,909.02	3,331,998.98	302,909.02	91.67
Expense Total	3,634,908.00	302,909.02	3,331,998.98	302,909.02	91.67
Net Profit / (Loss)	(3,634,908.00)	(302,909.02)	(3,331,998.98)	302,909.02	
80 REGIONAL ORG					
EXPENSES					
10 COBBOSSEE WD	23,550.00	0.00	22,797.00	753.00	96.80
45 ASSESSMENTS	23,550.00	0.00	22,797.00	753.00	96.80
40 First Park	25,000.00	0.00	12,118.26	12,881.74	48.47
12 FINANCIAL	25,000.00	0.00	12,118.26	12,881.74	48.47
Expense Total	48,550.00	0.00	34,915.26	13,634.74	71.92
Net Profit / (Loss)	(48,550.00)	0.00	(34,915.26)	13,634.74	
81 COUNTY TAX					
EXPENSES					
20 COUNTY TAX	300,847.00	0.00	300,846.43	0.57	100.00
45 ASSESSMENTS	300,847.00	0.00	300,846.43	0.57	100.00
Expense Total	300,847.00	0.00	300,846.43	0.57	100.00
Net Profit / (Loss)	(300,847.00)	0.00	(300,846.43)	0.57	
85 DEBT SERVICE					
EXPENSES					
10 Fire Truck	54,884.00	0.00	54,883.40	0.60	100.00
12 FINANCIAL	54,884.00	0.00	54,883.40	0.60	100.00
25 '13 Road Bnd	106,737.00	0.00	103,649.30	3,087.70	97.11
12 FINANCIAL	106,737.00	0.00	103,649.30	3,087.70	97.11
40 Mar Lake Dam	19,242.00	0.00	19,613.60	-371.60	101.93

Exp / Rev Summary Report

ALL Departments
May

Account	Budget	Current Month	Year To Date	Balance	Percent
85 DEBT SERVICE CONT'D					
12 FINANCIAL	19,242.00	0.00	19,613.60	-371.60	101.93
80 Muni Bld Bnd	16,100.00	0.00	9,446.27	6,653.73	58.67
12 FINANCIAL	16,100.00	0.00	9,446.27	6,653.73	58.67
Expense Total	196,963.00	0.00	187,592.57	9,370.43	95.24
Net Profit / (Loss)	(196,963.00)	0.00	(187,592.57)	9,370.43	

90 UNCLASSIFIED

REVENUES

1250 1st Park Don	15,000.00	0.00	0.00	15,000.00	0.00
3010 Snowmobile F	1,476.00	0.00	1,568.94	-92.94	106.30
4010 REF	0.00	85.00	85.00	-85.00	0.00
Revenue Total	16,476.00	85.00	1,653.94	14,822.06	10.04

EXPENSES

10 Abate/Overly	50,391.00	43.75	3,266.41	47,124.59	6.48
10 ADMIN	0.00	43.75	43.75	-43.75	0.00
90 ABATEMENTS	50,391.00	0.00	3,222.66	47,168.34	6.40
15 Tax Relief	10,000.00	0.00	0.00	10,000.00	0.00
90 ABATEMENTS	10,000.00	0.00	0.00	10,000.00	0.00
20 NON-PROFIT	14,535.00	0.00	14,285.00	250.00	98.28
10 ADMIN	14,535.00	0.00	14,285.00	250.00	98.28
40 Contingency	25,000.00	962.50	6,349.00	18,651.00	25.40
10 ADMIN	25,000.00	962.50	6,349.00	18,651.00	25.40
50 Snowmobiling	1,476.00	0.00	1,476.00	0.00	100.00
30 RECREATION	1,476.00	0.00	1,476.00	0.00	100.00
60 R Ent Fund	10,000.00	0.00	5,000.00	5,000.00	50.00
10 ADMIN	10,000.00	0.00	5,000.00	5,000.00	50.00
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	121,402.00	1,006.25	30,376.41	91,025.59	25.02
Net Profit / (Loss)	(104,926.00)	(921.25)	(28,722.47)	76,203.53	

95 GENERAL ASST

REVENUES

1010 GA ST REIMB	5,000.00	0.00	0.00	5,000.00	0.00
Revenue Total	5,000.00	0.00	0.00	5,000.00	0.00

EXPENSES

10 GENERAL ASST	10,000.00	0.00	211.00	9,789.00	2.11
10 ADMIN	5,500.00	0.00	211.00	5,289.00	3.84
40 UTILITIES	4,500.00	0.00	0.00	4,500.00	0.00
Expense Total	10,000.00	0.00	211.00	9,789.00	2.11
Net Profit / (Loss)	(5,000.00)	0.00	(211.00)	4,789.00	