FY 23-24 Discussion of Ending Balances - 8-12-2025 Select Board Meeting

Municipal Fund Structure:

1. Governmental Funds:

In the fund statements, governmental funds focus on tracking where the Town's money comes from, how it's spent, and what remains at the end of the period, not on calculating profit or loss. Below is a description of the Town's governmental funds.

Major Funds

a. The **General Fund** is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund. **i.e. Administration, Public Works, Public Safety, Parks and Recreation**

b. The **Bond Fund** is used to account for bond proceeds that are legally restricted to expenditures for specified purposes. **i.e. Debt Services**

Nonmajor Funds

c. **Special Revenue Funds** are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. **i.e. Parks and Recreation - Programs and Events**
d. **Capital Projects Funds** are used to account for financial resources to be used for the acquisition or construction of major capital facilities,infrastructure and/or equipment. **i.e. PS Equipment, PW Vehicles**
e. **Permanent Funds** These funds hold assets that must be kept intact under Maine law (Title 30-A, §5653). Unless stated otherwise, only the earnings, not the principal can be used, and only for purposes that benefit the Town or its residents. The Town follows State law when approving and using this investment income.

2. Proprietary Funds:

These funds track the Town's business-like activities, focusing on income, expenses, overall financial position, and cash flow. They follow the same accounting rules used by private businesses. Operating revenues come from charges for services, reimbursements, and related fees. Below is a description of the Town's proprietary funds.

a. **Enterprise Funds** are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) established fees and charges based on a pricing policy designed to recover similar costs. **i.e. Tassel Top Park**

Budgetary Highlights

- The difference between the original and final budget for the general fund was due to the use of assigned fund balance to the amount of $75,000 in Warrant Article 8: Referendum Question F. When an expenditure is incurred for which committed, assigned or unassigned fund balances are available, the Town considers amounts to have been spent first out of committed funds, then assigned funds and finally unassigned funds, as needed, unless the Town meeting vote has provided otherwise in its commitment or assignment actions:

SCHEDULE 1

TOWN OF RAYMOND, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual	Variance Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1, Restated	$ 2,735,666	$ 2,735,666	$ 2,735,666	$ -
Resources (Inflows):				
General tax revenue	18,142,968	18,142,968	18,218,970	76,002
Intergovernmental revenue	951,986	951,986	1,025,442	73,456
Charges for services	482,600	482,600	531,170	48,570
Investment income	14,720	14,720	153,397	138,677
Other revenue	120,071	120,071	79,411	(40,660)
Transfers from other funds	34,000	34,000	34,000	-
Amounts Available for Appropriation	22,482,011	22,482,011	22,778,056	296,045
Charges to Appropriations (Outflows):				
General government	1,443,276	1,518,276	1,647,778	(129,502)
Public safety	1,281,432	1,281,432	1,396,578	(115,146)
Public works	1,328,456	1,328,456	1,240,569	87,887
Fringe benefits	895,661	895,661	961,998	(66,337)
Public health and welfare	15,000	15,000	21,060	(6,060)
Community services	370,671	370,671	357,090	13,581
Education	11,940,729	11,940,729	11,940,729	-
County tax	974,325	974,325	974,325	-
Debt service:				
Principal	315,213	315,213	315,213	-
Interest	26,288	26,288	26,287	1
Overlay	48,099	48,099	-	48,099
Transfers to other funds	1,282,195	1,282,195	1,282,195	-
Total Charges to Appropriations	19,921,345	19,996,345	20,163,822	(167,477)
Budgetary Fund Balance, June 30	$ 2,560,666	$ 2,485,666	$ 2,614,234	$ 128,568
Utilization of unassigned fund balance	$ 175,000	$ 175,000	$ -	$ (175,000)
Utilization of assigned fund balance	-	75,000	-	(75,000)
	$ 175,000	$ 250,000	$ -	$ (250,000)

- The general fund actual revenues exceeded the projected amounts by $296,045. This was due to all revenue categories being receipted within or in excess of budgeted amounts with the exception of other revenue:

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
BUDGET AND ACTUAL - GENERAL FUND REVENUES
FOR THE YEAR ENDED JUNE 30, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
General tax revenues:				
Property taxes	$ 16,932,468	$ 16,932,468	$ 16,885,034	$ (47,434)
Vehicle excise taxes	1,180,000	1,180,000	1,303,221	123,221
Boat excise taxes	30,500	30,500	30,715	215
Intergovernmental revenues:				
Homestead exemption	246,133	246,133	246,133	-
State revenue sharing	464,260	464,260	486,157	21,897
BETE	50,161	50,161	50,211	50
Tree growth	8,769	8,769	9,385	616
Veterans	3,290	3,290	1,143	(2,147)
LRAP	53,600	53,600	61,496	7,896
General assistance	10,500	10,500	18,257	7,757
Snowmobile	2,350	2,350	1,960	(390)
Senior stabilization	112,923	112,923	113,169	246
Education refund	-	-	37,531	37,531
Charges for services:				
Recreation fees	500	500	-	(500)
Library fees	-	-	296	296
Town clerk fees	29,000	29,000	33,535	4,535
CEO/planning fees	140,000	140,000	212,782	72,782
Solid waste/recycling	100	100	110	10
Fire/rescue collections	220,000	220,000	263,691	43,691
Public safety	15,000	15,000	16,406	1,406
Animal control	1,000	1,000	1,715	715
Public works	74,000	74,000	-	(74,000)
Fire permits	3,000	3,000	2,635	(365)
Investment income:				
Investment income	14,720	14,720	153,397	138,677
Other income:				
Interest/fees on taxes	42,800	42,800	39,379	(3,421)
Payment in lieu of taxes	5,000	5,000	5,000	-
Cable franchise fees	40,400	40,400	19,206	(21,194)
Misc grants	24,871	24,871	-	(24,871)
Other	7,000	7,000	15,826	8,826
Transfers from other funds:				
Special revenue funds	30,000	30,000	30,000	-
Permanent funds	4,000	4,000	4,000	-
TOTAL REVENUES	$ 19,746,345	$ 19,746,345	$ 20,042,390	$ 296,045

- The general fund actual expenditures exceeded budgeted amounts by $167,477. General government, public safety, fringe benefits, public health, and welfare exceeded total budgeted expenditures. Public works, community services, debt service - interest and overlay did not exceed budgeted expenditures. To cover the difference $175,000 from the unassigned fund balance was voted on by the Select Board.

SCHEDULE B

TOWN OF RAYMOND, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2024

	Budget	Budget Adjustments	Final Available	Actual	Variance Positive (Negative)
General government					
Administration	$ 632,487	$ 75,000	$ 707,487	$ 850,291	$ (142,804)
Compensation and training	75,000	-	75,000	75,000	-
Insurance	154,200	-	154,200	164,135	(9,935)
Assessing	83,437	-	83,437	75,687	7,750
Municipal building	46,000	-	46,000	40,146	5,854
Technology	226,260	-	226,260	228,272	(2,012)
Code enforcement	225,892	-	225,892	214,247	11,645
	1,443,276	75,000	1,518,276	1,647,778	(129,502)
Public safety					
Fire department	1,239,271	-	1,239,271	1,358,760	(119,489)
Animal control	42,161	-	42,161	37,818	4,343
	1,281,432	-	1,281,432	1,396,578	(115,146)
Public works					
Public works	930,356	-	930,356	829,088	101,268
Solid waste	398,100	-	398,100	411,481	(13,381)
	1,328,456	-	1,328,456	1,240,569	87,887
Fringe benefits	895,661	-	895,661	961,998	(66,337)
Public health and welfare	15,000	-	15,000	21,060	(6,060)
Community services					
Provider agencies	1,000	-	1,000	500	500
Raymond Village library	161,403	-	161,403	158,279	3,124
Cemetery	45,184	-	45,184	40,812	4,372
Recreation	163,084	-	163,084	157,499	5,585
	370,671	-	370,671	357,090	13,581
Education	11,940,729	-	11,940,729	11,940,729	-
County tax	974,325	-	974,325	974,325	-
Debt service					
Principal	315,213	-	315,213	315,213	-
Interest	26,288	-	26,288	26,287	1
	341,501	-	341,501	341,500	1
Overlay	48,099	-	48,099	-	48,099
Transfers to other funds					
Special revenue funds	352,195	-	352,195	352,195	-
Capital projects funds	930,000	-	930,000	930,000	-
	1,282,195	-	1,282,195	1,282,195	-
Total Departmental Operations	$ 19,921,345	$ 75,000	$ 19,996,345	$ 20,163,822	$ (167,477)

Exp / Rev Summary Report

ALL Departments
ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
10 GG					
REVENUES					
3110 Prop Tax	-64,824.73	33,498,235.05	33,498,235.05	-33,563,059.78	-51675.09
3121 Auto Excise	1,180,000.00	218,063.27	218,063.27	961,936.73	18.48
3122 Boat Excise	30,500.00	30,714.80	30,714.80	-214.80	100.70
3131 Int on taxes	35,000.00	30,718.70	30,718.70	4,281.30	87.77
3132 Lien Chg	7,800.00	8,659.88	8,659.88	-859.88	111.02
3133 PILOT	5,000.00	5,000.00	5,000.00	0.00	100.00
3201 Rev Shar	464,260.00	486,156.51	486,156.51	-21,896.51	104.72
3202 MDOT	53,600.00	61,496.00	61,496.00	-7,896.00	114.73
3203 Tree Growth	8,769.00	9,384.92	9,384.92	-615.92	107.02
3204 Veterans	3,290.00	0.00	0.00	3,290.00	0.00
3205 Snowmobile	2,350.00	1,959.52	1,959.52	390.48	83.38
3206 GA	10,500.00	18,256.85	18,256.85	-7,756.85	173.87
3207 Homestead	219,000.05	175,258.00	175,258.00	43,742.05	80.03
3208 BETE/BETR	44,999.68	50,211.00	50,211.00	-5,211.32	111.58
3210 Grants	24,871.00	24,871.00	24,871.00	0.00	100.00
3300 Extraordinar	0.00	540,000.00	540,000.00	-540,000.00	0.00
3310 CEO Fee	140,000.00	212,781.58	212,781.58	-72,781.58	151.99
3311 Fees	25,000.00	29,675.25	29,675.25	-4,675.25	118.70
3312 Vitals	4,000.00	3,693.20	3,693.20	306.80	92.33
3313 Cable	40,400.00	19,206.45	19,206.45	21,193.55	47.54
3461 PS Income	15,000.00	16,405.50	16,405.50	-1,405.50	109.37
3462 Rescue/Fire	220,000.00	267,883.74	267,883.74	-47,883.74	121.77
3463 Animal Con	1,000.00	1,715.00	1,715.00	-715.00	171.50
3470 Public Works	74,000.00	-14,951.70	-14,951.70	88,951.70	-20.21
3475 Recycling	0.00	0.00	0.00	0.00	0.00
3481 Rec-Field Re	500.00	0.00	0.00	500.00	0.00
3491 Bag Tags	100.00	110.00	110.00	-10.00	110.00
3501 Invest inc	14,000.00	240,930.52	240,930.52	-226,930.52	1720.93
3601 Misc	7,000.00	7,239.12	7,239.12	-239.12	103.42
4101 Cemetary	4,000.00	0.00	0.00	4,000.00	0.00
4103 Fund Balance	175,000.00	0.00	0.00	175,000.00	0.00
4108 Fire Permits	3,000.00	2,635.00	2,635.00	365.00	87.83
4306 Printing	0.00	166.95	166.95	-166.95	0.00
4310 Library Int.	720.00	41.44	41.44	678.56	5.76
4315 Library Inc	0.00	295.90	295.90	-295.90	0.00
4320 Library MBS	0.00	36,446.56	36,446.56	-36,446.56	0.00
4325 Library XFR	30,000.00	0.00	0.00	30,000.00	0.00
Revenue Total	2,778,835.00	35,983,260.01	35,983,260.01	-33,204,425.01	1294.90
EXPENSES					
1000 Admin	**632,487.00**	**849,290.40**	**849,290.40**	**-216,803.40**	**134.28**
1000 Salaries	421,817.00	541,854.25	541,854.25	-120,037.25	128.46
2010 Dental	0.00	0.00	0.00	0.00	0.00
2020 Health	0.00	0.00	0.00	0.00	0.00
2030 Life	0.00	0.00	0.00	0.00	0.00
2040 Retirement	0.00	0.00	0.00	0.00	0.00
2050 FICA	0.00	0.00	0.00	0.00	0.00
2060 Med Fam Leav	0.00	0.00	0.00	0.00	0.00
3005 Contracts	31,100.00	34,920.41	34,920.41	-3,820.41	112.28
3020 Tax Returns	0.00	970.31	970.31	-970.31	0.00
3120 Legal/Audit	40,000.00	219,304.57	219,304.57	-179,304.57	548.26
3135 Billing	0.00	250.00	250.00	-250.00	0.00

Exp / Rev Summary Report

ALL Departments
ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
10 GG CONT'D					
3230 Travel & Tr	8,000.00	3,015.74	3,015.74	4,984.26	37.70
3235 Dues & Publi	10,600.00	10,050.00	10,050.00	550.00	94.81
3240 Advert	7,000.00	3,708.00	3,708.00	3,292.00	52.97
3410 Insurance	0.00	-9.32	-9.32	9.32	0.00
3425 WC	0.00	0.00	0.00	0.00	0.00
6005 Supplies	8,500.00	9,964.51	9,964.51	-1,464.51	117.23
6030 Elections	11,370.00	11,294.79	11,294.79	75.21	99.34
6031 Postage	9,200.00	4,833.39	4,833.39	4,366.61	52.54
6032 Printing	1,000.00	809.52	809.52	190.48	80.95
6040 Equip. Lease	3,800.00	3,256.44	3,256.44	543.56	85.70
7015 Phone	5,100.00	5,067.79	5,067.79	32.21	99.37
9100 Selectboard	75,000.00	0.00	0.00	75,000.00	0.00
1100 Comp & Train	**75,000.00**	**75,000.00**	**75,000.00**	**0.00**	**100.00**
1000 Salaries	75,000.00	75,000.00	75,000.00	0.00	100.00
1250 Assessors	**83,437.00**	**75,686.17**	**75,686.17**	**7,750.83**	**90.71**
1000 Salaries	28,593.00	25,134.70	25,134.70	3,458.30	87.91
3101 Assess	28,160.00	28,430.00	28,430.00	-270.00	100.96
3205 Deeds	5,500.00	4,472.00	4,472.00	1,028.00	81.31
3210 Software	13,334.00	13,034.00	13,034.00	300.00	97.75
3230 Travel & Tr	750.00	65.00	65.00	685.00	8.67
6005 Supplies	1,500.00	339.69	339.69	1,160.31	22.65
6035 Tax Billing	5,600.00	4,210.78	4,210.78	1,389.22	75.19
1500 Codes	**225,892.00**	**214,246.90**	**214,246.90**	**11,645.10**	**94.84**
1000 Salaries	203,922.00	189,517.83	189,517.83	14,404.17	92.94
3005 Contracts	4,995.00	5,932.00	5,932.00	-937.00	118.76
3210 Software	7,500.00	6,269.31	6,269.31	1,230.69	83.59
3230 Travel & Tr	750.00	35.00	35.00	715.00	4.67
3240 Advert	675.00	884.00	884.00	-209.00	130.96
6005 Supplies	2,250.00	1,338.68	1,338.68	911.32	59.50
6020 Gas/Diesel	3,000.00	2,399.48	2,399.48	600.52	79.98
6031 Postage	850.00	1,496.48	1,496.48	-646.48	176.06
6046 Refund Fees	0.00	4,581.60	4,581.60	-4,581.60	0.00
7015 Phone	1,950.00	1,792.52	1,792.52	157.48	91.92
2000 Town Buildin	**46,000.00**	**40,145.41**	**40,145.41**	**5,854.59**	**87.27**
1000 Salaries	6,000.00	3,643.00	3,643.00	2,357.00	60.72
3005 Contracts	5,000.00	3,737.57	3,737.57	1,262.43	74.75
4005 Building	8,000.00	4,604.13	4,604.13	3,395.87	57.55
6005 Supplies	1,500.00	1,889.34	1,889.34	-389.34	125.96
7005 Heating	3,500.00	4,118.51	4,118.51	-618.51	117.67
7025 Utilities	22,000.00	22,152.86	22,152.86	-152.86	100.69
5500 Tech	**226,260.00**	**228,271.95**	**228,271.95**	**-2,011.95**	**100.89**
1000 Salaries	7,000.00	3,088.90	3,088.90	3,911.10	44.13
3005 Contracts	20,060.00	30,917.96	30,917.96	-10,857.96	154.13
3115 IT	95,000.00	94,996.20	94,996.20	3.80	100.00
3211 Soft Dept	22,000.00	17,715.13	17,715.13	4,284.87	80.52
3215 Soft Netw	10,000.00	5,205.00	5,205.00	4,795.00	52.05

Account	Budget	Current Month	Year To Date	Balance	Percent
10 GG CONT'D					
3220 Soft Servers	20,000.00	18,235.20	18,235.20	1,764.80	91.18
3225 Dept Net	3,000.00	0.00	0.00	3,000.00	0.00
6050 Broadcasting	13,000.00	28,242.55	28,242.55	-15,242.55	217.25
9050 Hard Dept	10,200.00	7,674.72	7,674.72	2,525.28	75.24
9051 Hard Network	10,000.00	12,476.29	12,476.29	-2,476.29	124.76
9052 Hard Server	16,000.00	9,720.00	9,720.00	6,280.00	60.75
Expense Total	1,289,076.00	1,482,640.83	1,482,640.83	-193,564.83	115.02
Net Profit / (Loss)	**1,489,759.00**	**34,500,619.18**	**34,500,619.18**	**33,010,860.18**	
20 PS					
EXPENSES					
6000 Fire Depart	**1,239,271.00**	**1,358,759.57**	**1,358,759.57**	**-119,488.57**	**109.64**
1000 Salaries	954,930.00	1,042,308.74	1,042,308.74	-87,378.74	109.15
3005 Contracts	12,000.00	26,603.17	26,603.17	-14,603.17	221.69
3105 Dispatch	37,518.00	37,512.72	37,512.72	5.28	99.99
3135 Billing	17,600.00	23,425.86	23,425.86	-5,825.86	133.10
3175 H & S	8,000.00	5,095.52	5,095.52	2,904.48	63.69
3230 Travel & Tr	13,000.00	5,598.41	5,598.41	7,401.59	43.06
3235 Dues & Publi	3,500.00	3,418.50	3,418.50	81.50	97.67
4005 Building	13,000.00	15,183.75	15,183.75	-2,183.75	116.80
4020 Vehicle	37,000.00	58,252.15	58,252.15	-21,252.15	157.44
4060 FF Equipment	6,500.00	8,593.86	8,593.86	-2,093.86	132.21
4065 Radios	7,600.00	4,034.29	4,034.29	3,565.71	53.08
6005 Supplies	0.00	0.00	0.00	0.00	0.00
6015 Uniforms	6,500.00	10,891.43	10,891.43	-4,391.43	167.56
6020 Gas/Diesel	25,000.00	21,039.79	21,039.79	3,960.21	84.16
6061 SCBA	7,200.00	9,212.49	9,212.49	-2,012.49	127.95
6062 Fire Prev	1,700.00	889.59	889.59	810.41	52.33
6063 Supplies Ops	10,000.00	4,074.89	4,074.89	5,925.11	40.75
6064 Supplies RX	16,593.00	15,872.46	15,872.46	720.54	95.66
6065 Turnout	10,240.00	12,807.69	12,807.69	-2,567.69	125.08
7005 Heating	13,000.00	11,785.76	11,785.76	1,214.24	90.66
7025 Utilities	34,390.00	35,779.03	35,779.03	-1,389.03	104.04
9005 Equipment	4,000.00	6,379.47	6,379.47	-2,379.47	159.49
6100 Animal	**42,161.00**	**37,818.25**	**37,818.25**	**4,342.75**	**89.70**
3050 Animal Wel	6,487.00	6,487.76	6,487.76	-0.76	100.01
3200 Assessment	34,291.00	31,098.38	31,098.38	3,192.62	90.69
4020 Vehicle	667.00	0.00	0.00	667.00	0.00
6005 Supplies	0.00	62.94	62.94	-62.94	0.00
6020 Gas/Diesel	716.00	169.17	169.17	546.83	23.63
6063 Supplies Ops	0.00	0.00	0.00	0.00	0.00
Expense Total	1,281,432.00	1,396,577.82	1,396,577.82	-115,145.82	108.99
Net Profit / (Loss)	**(1,281,432.00)**	**(1,396,577.82)**	**(1,396,577.82)**	**(115,145.82)**	
30 PW					
EXPENSES					

Account	Budget	Current Month	Year To Date	Balance	Percent
30 PW CONT'D					
8100 PW	**930,356.00**	**829,087.52**	**829,087.52**	**101,268.48**	**89.12**
1000 Salaries	553,536.00	451,143.52	451,143.52	102,392.48	81.50
3005 Contracts	10,880.00	6,603.58	6,603.58	4,276.42	60.69
3145 Striping	32,440.00	38,725.04	38,725.04	-6,285.04	119.37
3160 Trash	0.00	0.00	0.00	0.00	0.00
3170 TrashTipping	0.00	0.00	0.00	0.00	0.00
3210 Software	6,000.00	8,327.66	8,327.66	-2,327.66	138.79
3230 Travel & Tr	500.00	938.23	938.23	-438.23	187.65
4005 Building	0.00	0.00	0.00	0.00	0.00
4015 Equip main	75,000.00	103,203.14	103,203.14	-28,203.14	137.60
4080 D1	0.00	0.00	0.00	0.00	0.00
5005 Equip Rent	3,000.00	325.00	325.00	2,675.00	10.83
6005 Supplies	5,000.00	3,211.75	3,211.75	1,788.25	64.24
6010 Materials	15,000.00	17,009.49	17,009.49	-2,009.49	113.40
6015 Uniforms	9,800.00	12,195.35	12,195.35	-2,395.35	124.44
6020 Gas/Diesel	60,500.00	56,479.09	56,479.09	4,020.91	93.35
6081 Safety	7,500.00	2,462.03	2,462.03	5,037.97	32.83
6082 Street Signs	5,000.00	4,397.80	4,397.80	602.20	87.96
6083 Salt	96,000.00	90,368.23	90,368.23	5,631.77	94.13
6084 Sand	31,200.00	10,140.00	10,140.00	21,060.00	32.50
7025 Utilities	19,000.00	23,557.61	23,557.61	-4,557.61	123.99
8200 Waste	**398,100.00**	**384,183.99**	**384,183.99**	**13,916.01**	**96.50**
3140 Recycling	146,300.00	134,071.08	134,071.08	12,228.92	91.64
3141 Recycle Ref	0.00	40.00	40.00	-40.00	0.00
3160 Trash	146,300.00	134,071.08	134,071.08	12,228.92	91.64
3165 Rcycl Tippin	30,000.00	35,720.85	35,720.85	-5,720.85	119.07
3170 TrashTipping	72,000.00	76,878.75	76,878.75	-4,878.75	106.78
3195 Demo Tipping	3,500.00	3,402.23	3,402.23	97.77	97.21
Expense Total	1,328,456.00	1,213,271.51	1,213,271.51	115,184.49	91.33
Net Profit / (Loss)	**(1,328,456.00)**	**(1,213,271.51)**	**(1,213,271.51)**	**115,184.49**	

40 Pub Services

EXPENSES

Account	Budget	Current Month	Year To Date	Balance	Percent
1200 Cems	**45,184.00**	**40,811.80**	**40,811.80**	**4,372.20**	**90.32**
3005 Contracts	40,434.00	36,576.80	36,576.80	3,857.20	90.46
3210 Software	450.00	485.00	485.00	-35.00	107.78
4010 R&M	4,300.00	3,750.00	3,750.00	550.00	87.21
1210 Rec	**163,084.00**	**157,499.35**	**157,499.35**	**5,584.65**	**96.58**
1000 Salaries	105,000.00	112,562.60	112,562.60	-7,562.60	107.20
3005 Contracts	25,000.00	19,175.07	19,175.07	5,824.93	76.70
3210 Software	3,900.00	3,900.00	3,900.00	0.00	100.00
3230 Travel & Tr	3,000.00	1,680.02	1,680.02	1,319.98	56.00
3235 Dues & Publi	1,000.00	1,009.35	1,009.35	-9.35	100.94
3240 Advert	1,000.00	1,100.50	1,100.50	-100.50	110.05
3320 Snowmobiles	1,000.00	1,000.00	1,000.00	0.00	100.00
3345 Ray Rec	2,000.00	2,000.00	2,000.00	0.00	100.00

Account	Budget	Current Month	Year To Date	Balance	Percent
40 Pub Services CONT'D					
4025 Proj & Maint	15,000.00	9,389.40	9,389.40	5,610.60	62.60
6005 Supplies	4,000.00	3,167.40	3,167.40	832.60	79.19
6020 Gas/Diesel	1,000.00	519.07	519.07	480.93	51.91
6031 Postage	250.00	14.25	14.25	235.75	5.70
7015 Phone	934.00	1,981.69	1,981.69	-1,047.69	212.17
1215 Provider Age	**1,000.00**	**500.00**	**500.00**	**500.00**	**50.00**
3355 Agencies	1,000.00	500.00	500.00	500.00	50.00
1275 Library	**161,403.00**	**158,281.08**	**158,281.08**	**3,121.92**	**98.07**
1000 Salaries	116,893.00	123,006.32	123,006.32	-6,113.32	105.23
3210 Software	2,500.00	2,168.13	2,168.13	331.87	86.73
3230 Travel & Tr	1,000.00	410.00	410.00	590.00	41.00
3235 Dues & Publi	260.00	166.00	166.00	94.00	63.85
4005 Building	2,000.00	1,569.38	1,569.38	430.62	78.47
6005 Supplies	4,000.00	3,023.46	3,023.46	976.54	75.59
6031 Postage	50.00	14.03	14.03	35.97	28.06
6400 Books &Media	20,000.00	20,537.21	20,537.21	-537.21	102.69
6410 Library Prog	5,000.00	1,071.84	1,071.84	3,928.16	21.44
7005 Heating	200.00	0.00	0.00	200.00	0.00
7015 Phone	2,000.00	1,909.41	1,909.41	90.59	95.47
7025 Utilities	4,500.00	4,046.84	4,046.84	453.16	89.93
7045 Sec. & Alarm	1,000.00	538.20	538.20	461.80	53.82
9005 Equipment	2,000.00	-179.74	-179.74	2,179.74	-8.99
Expense Total	370,671.00	357,092.23	357,092.23	13,578.77	96.34
Net Profit / (Loss)	**(370,671.00)**	**(357,092.23)**	**(357,092.23)**	**13,578.77**	
41 Tassel Top					
R E V E N U E S					
5101 Snack	16,000.00	14,798.89	14,798.89	1,201.11	92.49
5102 Gate	85,000.00	118,719.20	118,719.20	-33,719.20	139.67
5103 Cabin	25,000.00	19,910.19	19,910.19	5,089.81	79.64
5201 Meals	1,200.00	975.26	975.26	224.74	81.27
5203 Misc. Inc	0.00	702.10	702.10	-702.10	0.00
Revenue Total	127,200.00	155,105.64	155,105.64	-27,905.64	121.94
E X P E N S E S					
7000 Tassel Top	**153,405.00**	**139,028.17**	**139,028.17**	**14,376.83**	**90.63**
1000 Salaries	70,000.00	83,269.91	83,269.91	-13,269.91	118.96
2050 FICA	5,355.00	6,433.54	6,433.54	-1,078.54	120.14
3005 Contracts	15,000.00	17,841.56	17,841.56	-2,841.56	118.94
4070 Cabins	5,000.00	3,101.90	3,101.90	1,898.10	62.04
4075 Structures	30,000.00	2,557.19	2,557.19	27,442.81	8.52
4095 Grounds Main	2,000.00	1,554.19	1,554.19	445.81	77.71
6005 Supplies	8,000.00	3,589.03	3,589.03	4,410.97	44.86
6020 Gas/Diesel	2,000.00	1,011.96	1,011.96	988.04	50.60
6031 Postage	50.00	0.00	0.00	50.00	0.00
6070 Snack Bar	10,000.00	10,053.89	10,053.89	-53.89	100.54
7025 Utilities	3,000.00	4,581.31	4,581.31	-1,581.31	152.71

Account	Budget	Current Month	Year To Date	Balance	Percent
41 Tassel Top CONT'D					
9005 Equipment	3,000.00	5,033.69	5,033.69	-2,033.69	167.79
Expense Total	153,405.00	139,028.17	139,028.17	14,376.83	90.63
Net Profit / (Loss)	**(26,205.00)**	**16,077.47**	**16,077.47**	**42,282.47**	
42 TIF					
EXPENSES					
9000 TIF	**0.00**	**3,240.00**	**3,240.00**	**-3,240.00**	**0.00**
4090 302 Maint	0.00	3,240.00	3,240.00	-3,240.00	0.00
Expense Total	0.00	3,240.00	3,240.00	-3,240.00	0.00
Net Profit / (Loss)	**0.00**	**(3,240.00)**	**(3,240.00)**	**(3,240.00)**	
43 Special Reve					
REVENUES					
3210 Grant Rev	0.00	65,848.29	65,848.29	-65,848.29	0.00
3415 Rec Donation	0.00	2,103.69	2,103.69	-2,103.69	0.00
3425 Rec Sponsor	2,000.00	0.00	0.00	2,000.00	0.00
3475 Rec SpecEvt	3,000.00	3,300.68	3,300.68	-300.68	110.02
3480 Rec Winter	18,000.00	14,851.33	14,851.33	3,148.67	82.51
3485 Rec Summer	45,000.00	58,731.19	58,731.19	-13,731.19	130.51
3490 Rec Fall	11,000.00	14,653.60	14,653.60	-3,653.60	133.21
3495 Rec Spring	3,500.00	21,788.29	21,788.29	-18,288.29	622.52
3503 Com Assist	0.00	15,550.85	15,550.85	-15,550.85	0.00
3504 Veteran's Me	0.00	50.00	50.00	-50.00	0.00
3505 Beautificati	0.00	2,270.00	2,270.00	-2,270.00	0.00
3506 Backpack Pro	0.00	618.00	618.00	-618.00	0.00
3507 Keep ME Hea	0.00	1,650.00	1,650.00	-1,650.00	0.00
3520 TIF Rev	0.00	272,195.20	272,195.20	-272,195.20	0.00
3531 ARPA Int.	0.00	7,691.07	7,691.07	-7,691.07	0.00
4615 RVL Donation	0.00	8,972.03	8,972.03	-8,972.03	0.00
4700 Comm Garden	0.00	1,191.00	1,191.00	-1,191.00	0.00
Revenue Total	82,500.00	491,465.22	491,465.22	-408,965.22	595.72
EXPENSES					
1300 Grants	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
6415 Library Evnt	0.00	0.00	0.00	0.00	0.00
8050 Lease Prin	0.00	0.00	0.00	0.00	0.00
1305 Beautificati	**0.00**	**2,244.27**	**2,244.27**	**-2,244.27**	**0.00**
6005 Supplies	0.00	2,241.07	2,241.07	-2,241.07	0.00
6031 Postage	0.00	3.20	3.20	-3.20	0.00
1310 Assistance	**0.00**	**10,262.48**	**10,262.48**	**-10,262.48**	**0.00**
5015 Rent	0.00	3,993.10	3,993.10	-3,993.10	0.00
7005 Heating	0.00	3,341.25	3,341.25	-3,341.25	0.00
7025 Utilities	0.00	2,210.13	2,210.13	-2,210.13	0.00
7040 Food	0.00	718.00	718.00	-718.00	0.00
1320 TIF	**355,270.00**	**258,969.26**	**258,969.26**	**96,300.74**	**72.89**
1000 Salaries	8,500.00	8,500.00	8,500.00	0.00	100.00
2020 Health	650.00	0.00	0.00	650.00	0.00
2050 FICA	0.00	650.00	650.00	-650.00	0.00

Account	Budget	Current Month	Year To Date	Balance	Percent
43 Special Reve CONT'D					
3101 Assess	7,040.00	7,040.00	7,040.00	0.00	100.00
3110 Mapping	15,000.00	3,615.30	3,615.30	11,384.70	24.10
3120 Legal/Audit	0.00	5,314.00	5,314.00	-5,314.00	0.00
3130 Planning	30,000.00	8,730.61	8,730.61	21,269.39	29.10
3185 St Light Fix	36,500.00	21,161.20	21,161.20	15,338.80	57.98
3240 Advert	4,100.00	0.00	0.00	4,100.00	0.00
3245 Comp Plan	50,000.00	62,121.76	62,121.76	-12,121.76	124.24
3305 Hist Soc	1,800.00	1,800.00	1,800.00	0.00	100.00
3320 Snowmobiles	1,000.00	1,000.00	1,000.00	0.00	100.00
3330 RWPA	7,000.00	7,000.00	7,000.00	0.00	100.00
3335 Flags	1,100.00	221.00	221.00	879.00	20.09
3346 Hawthorne	1,000.00	1,000.00	1,000.00	0.00	100.00
3360 SL Chamber	1,000.00	1,000.00	1,000.00	0.00	100.00
4060 FF Equipment	11,167.00	11,167.00	11,167.00	0.00	100.00
4090 302 Maint	45,700.00	52,441.25	52,441.25	-6,741.25	114.75
4100 Milfoil Rem	8,000.00	24,836.00	24,836.00	-16,836.00	310.45
5010 Hydrants	7,200.00	7,056.74	7,056.74	143.26	98.01
6005 Supplies	3,000.00	0.00	0.00	3,000.00	0.00
7020 St Lights	36,500.00	0.00	0.00	36,500.00	0.00
7025 Utilities	17,400.00	22,701.40	22,701.40	-5,301.40	130.47
7040 Food	0.00	0.00	0.00	0.00	0.00
8050 Lease Prin	11,613.00	11,613.00	11,613.00	0.00	100.00
9035 Paving	50,000.00	0.00	0.00	50,000.00	0.00
9045 Technology	0.00	0.00	0.00	0.00	0.00
1325 Fire Dept.	**0.00**	**8,000.00**	**8,000.00**	**-8,000.00**	**0.00**
9005 Equipment	0.00	8,000.00	8,000.00	-8,000.00	0.00
1330 ARPA	**0.00**	**97,225.73**	**97,225.73**	**-97,225.73**	**0.00**
3130 Planning	0.00	14,391.58	14,391.58	-14,391.58	0.00
9068 TT Capital	0.00	82,834.15	82,834.15	-82,834.15	0.00
1335 EMPG Grant	**0.00**	**16,750.00**	**16,750.00**	**-16,750.00**	**0.00**
9005 Equipment	0.00	16,750.00	16,750.00	-16,750.00	0.00
1400 Parks & Rec	**134,366.00**	**85,935.03**	**85,935.03**	**48,430.97**	**63.96**
1000 Salaries	56,450.00	42,272.48	42,272.48	14,177.52	74.88
2050 FICA	4,016.00	3,323.53	3,323.53	692.47	82.76
3475 Rec SpecEvnt	3,000.00	2,580.00	2,580.00	420.00	86.00
3480 Rec Winter	17,000.00	14,083.73	14,083.73	2,916.27	82.85
3485 Rec Summer	41,000.00	10,904.56	10,904.56	30,095.44	26.60
3490 Rec Fall Pro	9,500.00	10,222.46	10,222.46	-722.46	107.60
3495 Rec Spring	3,000.00	2,510.00	2,510.00	490.00	83.67
6005 Supplies	0.00	38.27	38.27	-38.27	0.00
9005 Equipment	400.00	0.00	0.00	400.00	0.00
1500 Library	**0.00**	**10,320.30**	**10,320.30**	**-10,320.30**	**0.00**
6005 Supplies	0.00	499.34	499.34	-499.34	0.00
6400 Books &Media	0.00	983.44	983.44	-983.44	0.00
6415 Library Evnt	0.00	2,335.00	2,335.00	-2,335.00	0.00
9005 Equipment	0.00	6,502.52	6,502.52	-6,502.52	0.00

Account	Budget	Current Month	Year To Date	Balance	Percent
Expense Total	489,636.00	489,707.07	489,707.07	-71.07	100.01
Net Profit / (Loss)	**(407,136.00)**	**1,758.15**	**1,758.15**	**408,894.15**	
45 Scholarship					
EXPENSES					
1505 Scholarship	**0.00**	**2,500.00**	**2,500.00**	**-2,500.00**	**0.00**
3600 Scholarships	0.00	2,500.00	2,500.00	-2,500.00	0.00
Expense Total	0.00	2,500.00	2,500.00	-2,500.00	0.00
Net Profit / (Loss)	**0.00**	**(2,500.00)**	**(2,500.00)**	**(2,500.00)**	
46 Trust Funds					
REVENUES					
5020 Sale of Lots	0.00	0.00	0.00	0.00	0.00
Revenue Total	0.00	0.00	0.00	0.00	0.00
Net Profit / (Loss)	**0.00**	**0.00**	**0.00**	**(0.00)**	
50 GA					
EXPENSES					
5500 GA	**15,000.00**	**21,059.96**	**21,059.96**	**-6,059.96**	**140.40**
3500 GA	15,000.00	21,059.96	21,059.96	-6,059.96	140.40
Expense Total	15,000.00	21,059.96	21,059.96	-6,059.96	140.40
Net Profit / (Loss)	**(15,000.00)**	**(21,059.96)**	**(21,059.96)**	**(6,059.96)**	
60 Education					
EXPENSES					
6000 RSU	**11,940,730.00**	**11,903,198.48**	**11,903,198.48**	**37,531.52**	**99.69**
3200 Assessment	11,940,730.00	11,903,198.48	11,903,198.48	37,531.52	99.69
Expense Total	11,940,730.00	11,903,198.48	11,903,198.48	37,531.52	99.69
Net Profit / (Loss)	**(11,940,730.00)**	**(11,903,198.48)**	**(11,903,198.48)**	**37,531.52**	
70 Empl Bene					
EXPENSES					
4000 Empl Bene	**895,661.00**	**961,998.78**	**961,998.78**	**-66,337.78**	**107.41**
2010 Dental	26,900.00	25,919.15	25,919.15	980.85	96.35
2020 Health	495,000.00	548,978.12	548,978.12	-53,978.12	110.90
2030 Life	4,000.00	4,458.86	4,458.86	-458.86	111.47
2040 Retirement	180,600.00	180,954.31	180,954.31	-354.31	100.20
2050 FICA	189,161.00	201,688.34	201,688.34	-12,527.34	106.62
Expense Total	895,661.00	961,998.78	961,998.78	-66,337.78	107.41
Net Profit / (Loss)	**(895,661.00)**	**(961,998.78)**	**(961,998.78)**	**(66,337.78)**	
71 Insurance					
EXPENSES					
4100 Insurance	**154,200.00**	**165,615.36**	**165,615.36**	**-11,415.36**	**107.40**
3410 Insurance	77,700.00	91,209.00	91,209.00	-13,509.00	117.39
3420 Unemployme	2,000.00	283.36	283.36	1,716.64	14.17

Account		Budget	Current Month	Year To Date	Balance	Percent
71 Insurance CONT'D						
3425 WC		74,500.00	74,123.00	74,123.00	377.00	99.49
	Expense Total	154,200.00	165,615.36	165,615.36	-11,415.36	107.40
	Net Profit / (Loss)	**(154,200.00)**	**(165,615.36)**	**(165,615.36)**	**(11,415.36)**	
72 Cty Tax						
	EXPENSES					
9100 County Tax		**974,325.00**	**974,325.00**	**974,325.00**	**0.00**	**100.00**
3200 Assessment		893,751.00	893,751.00	893,751.00	0.00	100.00
3201 6 mo Assess		80,574.00	80,574.00	80,574.00	0.00	100.00
	Expense Total	974,325.00	974,325.00	974,325.00	0.00	100.00
	Net Profit / (Loss)	**(974,325.00)**	**(974,325.00)**	**(974,325.00)**	**(0.00)**	
80 Debt						
	EXPENSES					
1300 Debt		**341,501.00**	**363,988.94**	**363,988.94**	**-22,487.94**	**106.59**
8030 2013 Princ		200,000.00	200,000.00	200,000.00	0.00	100.00
8035 2013 Int		7,500.00	7,500.00	7,500.00	0.00	100.00
8040 2015 Princ		85,000.00	85,000.00	85,000.00	0.00	100.00
8045 2015 Int		2,550.00	2,550.00	2,550.00	0.00	100.00
8050 Lease Prin		32,722.00	32,722.00	32,722.00	0.00	100.00
8055 Lease Int		13,729.00	13,728.05	13,728.05	0.95	99.99
8065 Debt Service		0.00	22,488.89	22,488.89	-22,488.89	0.00
	Expense Total	341,501.00	363,988.94	363,988.94	-22,487.94	106.59
	Net Profit / (Loss)	**(341,501.00)**	**(363,988.94)**	**(363,988.94)**	**(22,487.94)**	
90 Capital						
	EXPENSES					
1500 Capital		**1,010,000.00**	**-407,444.10**	**-407,444.10**	**1,417,444.10**	**-40.34**
9005 Equipment		225,000.00	152,103.91	152,103.91	72,896.09	67.60
9025 Revaluation		80,000.00	100.00	100.00	79,900.00	0.13
9030 Munic Fac		85,000.00	67,842.03	67,842.03	17,157.97	79.81
9031 BOND/CLOSING		0.00	11,611.34	11,611.34	-11,611.34	0.00
9032 BOND/TASSEL		0.00	-530,521.39	-530,521.39	530,521.39	0.00
9033 BOND/PW BLD		0.00	-85,871.69	-85,871.69	85,871.69	0.00
9034 BOND/TENNIS		0.00	-413,400.10	-413,400.10	413,400.10	0.00
9035 Paving		410,000.00	310,716.80	310,716.80	99,283.20	75.78
9045 Technology		100,000.00	17,855.00	17,855.00	82,145.00	17.86
9060 Fire CIP		75,000.00	-100.00	-100.00	75,100.00	-0.13
9065 Playground		35,000.00	62,220.00	62,220.00	-27,220.00	177.77
	Expense Total	1,010,000.00	-407,444.10	-407,444.10	1,417,444.10	-40.34
	Net Profit / (Loss)	**(1,010,000.00)**	**407,444.10**	**407,444.10**	**1,417,444.10**	
91 Capital						
	EXPENSES					
1501 Capital		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Exp / Rev Summary Report

ALL Departments
ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
91 Capital CONT'D					
9005 Equipment	0.00	0.00	0.00	0.00	0.00
9035 Paving	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)**	

Account		Beginning Balance	Debits	Credits	Net Change	Balance
Fund 0 Unknown						
Expenses						
E 43-1300-8050		0.00	8,180.68	8,180.68	0.00	0.00
E 20-6100-6063		0.00	24.00	24.00	0.00	0.00
	Expenses Totals	0.00	8,204.68	8,204.68	0.00	0.00
	Fund 0 Totals	0.00	0.00	0.00	0.00	0.00
Fund 10 General Fund						
Expense						
E 10-1000-1000	General Government / Administration - Salaries	421,817.00	558,815.49	16,961.24	541,854.25	-120,037.25
E 10-1000-3005	General Government / Administration - Contract Fees & Services	31,100.00	48,420.41	13,500.00	34,920.41	-3,820.41
E 10-1000-3020	General Government / Administration - Tax Overpayment or Return	0.00	970.31	0.00	970.31	-970.31
E 10-1000-3120	General Government / Administration - Legal/Audit	40,000.00	222,690.07	3,385.50	219,304.57	-179,304.57
E 10-1000-3135	General Government / Administration - Rescue Billing	0.00	250.00	0.00	250.00	-250.00
E 10-1000-3230	General Government / Administration - Travel & Training	8,000.00	3,015.74	0.00	3,015.74	4,984.26
E 10-1000-3235	General Government / Administration - Dues & Publications	10,600.00	10,050.00	0.00	10,050.00	550.00
E 10-1000-3240	General Government / Administration - Advertising	7,000.00	3,708.00	0.00	3,708.00	3,292.00
E 10-1000-3410	General Government / Administration - Liability/Vehicle Insurance	0.00	718.68	728.00	-9.32	9.32
E 10-1000-6005	General Government / Administration - Supplies General	8,500.00	10,687.58	723.07	9,964.51	-1,464.51
E 10-1000-6030	General Government / Administration - Elections	11,370.00	11,294.79	0.00	11,294.79	75.21
E 10-1000-6031	General Government / Administration - Postage	9,200.00	10,992.70	6,159.31	4,833.39	4,366.61
E 10-1000-6032	General Government / Administration - Printing	1,000.00	809.52	0.00	809.52	190.48
E 10-1000-6040	General Government / Administration - Equipment Leases	3,800.00	3,256.44	0.00	3,256.44	543.56
E 10-1000-7015	General Government / Administration - Phone	5,100.00	5,067.79	0.00	5,067.79	32.21
E 10-1000-9100	General Government / Administration - Selectboard Contingency	75,000.00	0.00	0.00	0.00	75,000.00
E 10-1100-1000	General Government / Compensation & Training - Salaries	75,000.00	75,000.00	0.00	75,000.00	0.00
E 10-1250-1000	General Government / Assessors - Salaries	28,593.00	40,137.09	15,002.39	25,134.70	3,458.30

Trial Balance

Account		Beginning Balance	Debits	Credits	Net Change	Balance
E 10-1250-3101	General Government / Assessors - Assessing	28,160.00	28,430.00	0.00	28,430.00	-270.00
E 10-1250-3205	General Government / Assessors - Registry of Deeds	5,500.00	4,472.00	0.00	4,472.00	1,028.00
E 10-1250-3210	General Government / Assessors - Software General	13,334.00	13,034.00	0.00	13,034.00	300.00
E 10-1250-3230	General Government / Assessors - Travel & Training	750.00	65.00	0.00	65.00	685.00
E 10-1250-6005	General Government / Assessors - Supplies General	1,500.00	339.69	0.00	339.69	1,160.31
E 10-1250-6035	General Government / Assessors - Property Tax Billing	5,600.00	4,210.78	0.00	4,210.78	1,389.22
E 10-1500-1000	General Government / Code Enforcement - Salaries	203,922.00	197,280.08	7,762.25	189,517.83	14,404.17
E 10-1500-3005	General Government / Code Enforcement - Contract Fees & Services	4,995.00	6,529.50	597.50	5,932.00	-937.00
E 10-1500-3210	General Government / Code Enforcement - Software General	7,500.00	6,269.31	0.00	6,269.31	1,230.69
E 10-1500-3230	General Government / Code Enforcement - Travel & Training	750.00	35.00	0.00	35.00	715.00
E 10-1500-3240	General Government / Code Enforcement - Advertising	675.00	884.00	0.00	884.00	-209.00
E 10-1500-6005	General Government / Code Enforcement - Supplies General	2,250.00	1,338.68	0.00	1,338.68	911.32
E 10-1500-6020	General Government / Code Enforcement - Gas/Diesel	3,000.00	2,399.48	0.00	2,399.48	600.52
E 10-1500-6031	General Government / Code Enforcement - Postage	850.00	1,496.48	0.00	1,496.48	-646.48
E 10-1500-6046	General Government / Code Enforcement - Refund Fees Paid To Town	0.00	4,581.60	0.00	4,581.60	-4,581.60
E 10-1500-7015	General Government / Code Enforcement - Phone	1,950.00	1,792.52	0.00	1,792.52	157.48
E 10-2000-1000	General Government / Town Buildings - Salaries	6,000.00	3,643.00	0.00	3,643.00	2,357.00
E 10-2000-3005	General Government / Town Buildings - Contract Fees & Services	5,000.00	3,737.57	0.00	3,737.57	1,262.43
E 10-2000-4005	General Government / Town Buildings - Building Maintenance	8,000.00	4,604.13	0.00	4,604.13	3,395.87
E 10-2000-6005	General Government / Town Buildings - Supplies General	1,500.00	1,889.34	0.00	1,889.34	-389.34
E 10-2000-7005	General Government / Town Buildings - Heating	3,500.00	4,118.51	0.00	4,118.51	-618.51
E 10-2000-7025	General Government / Town Buildings - Utilities	22,000.00	22,152.86	0.00	22,152.86	-152.86

Trial Balance

Account		Beginning Balance	Debits	Credits	Net Change	Balance
E 10-5500-1000	General Government / Technology - Salaries	7,000.00	3,088.90	0.00	3,088.90	3,911.10
E 10-5500-3005	General Government / Technology - Contract Fees & Services	20,060.00	30,917.96	0.00	30,917.96	-10,857.96
E 10-5500-3115	General Government / Technology - IT Management	95,000.00	94,996.20	0.00	94,996.20	3.80
E 10-5500-3211	General Government / Technology - Software Departments	22,000.00	17,715.13	0.00	17,715.13	4,284.87
E 10-5500-3215	General Government / Technology - Software Network	10,000.00	5,205.00	0.00	5,205.00	4,795.00
E 10-5500-3220	General Government / Technology - Software Servers	20,000.00	18,235.20	0.00	18,235.20	1,764.80
E 10-5500-3225	General Government / Technology - Department Network	3,000.00	0.00	0.00	0.00	3,000.00
E 10-5500-6050	General Government / Technology - Broadcasting expenses	13,000.00	28,242.55	0.00	28,242.55	-15,242.55
E 10-5500-9050	General Government / Technology - Hardware Department	10,200.00	7,674.72	0.00	7,674.72	2,525.28
E 10-5500-9051	General Government / Technology - Hardware Network	10,000.00	12,476.29	0.00	12,476.29	-2,476.29
E 10-5500-9052	General Government / Technology - Hardware Server	16,000.00	9,720.00	0.00	9,720.00	6,280.00
E 20-6000-1000	Public Safety / Fire Department - Salaries	954,930.00	1,067,740.53	25,431.79	1,042,308.74	-87,378.74
E 20-6000-3005	Public Safety / Fire Department - Contract Fees & Services	12,000.00	26,603.17	0.00	26,603.17	-14,603.17
E 20-6000-3105	Public Safety / Fire Department - Dispatch Services	37,518.00	37,512.72	0.00	37,512.72	5.28
E 20-6000-3135	Public Safety / Fire Department - Rescue Billing	17,600.00	23,425.86	0.00	23,425.86	-5,825.86
E 20-6000-3175	Public Safety / Fire Department - Health & Safety	8,000.00	5,095.52	0.00	5,095.52	2,904.48
E 20-6000-3230	Public Safety / Fire Department - Travel & Training	13,000.00	5,598.41	0.00	5,598.41	7,401.59
E 20-6000-3235	Public Safety / Fire Department - Dues & Publications	3,500.00	3,418.50	0.00	3,418.50	81.50
E 20-6000-4005	Public Safety / Fire Department - Building Maintenance	13,000.00	15,312.47	128.72	15,183.75	-2,183.75
E 20-6000-4020	Public Safety / Fire Department - Vehicle Maintenance	37,000.00	67,635.39	9,383.24	58,252.15	-21,252.15
E 20-6000-4060	Public Safety / Fire Department - FF Equip R&M	6,500.00	8,603.85	9.99	8,593.86	-2,093.86
E 20-6000-4065	Public Safety / Fire Department - Radio Repair & Replacement	7,600.00	5,934.29	1,900.00	4,034.29	3,565.71

Trial Balance

Account		Beginning Balance	Debits	Credits	Net Change	Balance
E 20-6000-6015	Public Safety / Fire Department - Uniforms/Clothing	6,500.00	10,891.43	0.00	10,891.43	-4,391.43
E 20-6000-6020	Public Safety / Fire Department - Gas/Diesel	25,000.00	21,315.98	276.19	21,039.79	3,960.21
E 20-6000-6061	Public Safety / Fire Department - SCBA/Air Packs	7,200.00	11,012.49	1,800.00	9,212.49	-2,012.49
E 20-6000-6062	Public Safety / Fire Department - Fire Prevention	1,700.00	1,299.07	409.48	889.59	810.41
E 20-6000-6063	Public Safety / Fire Department - Supplies-Operations	10,000.00	7,122.87	3,047.98	4,074.89	5,925.11
E 20-6000-6064	Public Safety / Fire Department - Supplies-RX	16,593.00	18,589.19	2,716.73	15,872.46	720.54
E 20-6000-6065	Public Safety / Fire Department - Turnout Gear/Equipment	10,240.00	15,507.65	2,699.96	12,807.69	-2,567.69
E 20-6000-7005	Public Safety / Fire Department - Heating	13,000.00	12,501.60	715.84	11,785.76	1,214.24
E 20-6000-7025	Public Safety / Fire Department - Utilities	34,390.00	35,779.03	0.00	35,779.03	-1,389.03
E 20-6000-9005	Public Safety / Fire Department - Equipment	4,000.00	8,795.47	2,416.00	6,379.47	-2,379.47
E 20-6100-3050	Public Safety / Animal Control - Animal Welfare	6,487.00	6,487.76	0.00	6,487.76	-0.76
E 20-6100-3200	Public Safety / Animal Control - Assessment	34,291.00	31,098.38	0.00	31,098.38	3,192.62
E 20-6100-4020	Public Safety / Animal Control - Vehicle Maintenance	667.00	0.00	0.00	0.00	667.00
E 20-6100-6005	Public Safety / Animal Control - Supplies General	0.00	62.94	0.00	62.94	-62.94
E 20-6100-6020	Public Safety / Animal Control - Gas/Diesel	716.00	169.17	0.00	169.17	546.83
E 30-8100-1000	Public Works / PW - Salaries	553,536.00	510,376.47	59,232.95	451,143.52	102,392.48
E 30-8100-3005	Public Works / PW - Contract Fees & Services	10,880.00	6,603.58	0.00	6,603.58	4,276.42
E 30-8100-3145	Public Works / PW - Road Striping	32,440.00	38,725.04	0.00	38,725.04	-6,285.04
E 30-8100-3210	Public Works / PW - Software General	6,000.00	8,327.66	0.00	8,327.66	-2,327.66
E 30-8100-3230	Public Works / PW - Travel & Training	500.00	938.23	0.00	938.23	-438.23
E 30-8100-4015	Public Works / PW - Equipment Maintenance	75,000.00	105,610.89	2,407.75	103,203.14	-28,203.14
E 30-8100-4080	Public Works / PW - District 1 Building Maintenanc	0.00	889.92	889.92	0.00	0.00
E 30-8100-5005	Public Works / PW - Equipment Rental	3,000.00	325.00	0.00	325.00	2,675.00
E 30-8100-6005	Public Works / PW - Supplies General	5,000.00	3,211.75	0.00	3,211.75	1,788.25
E 30-8100-6010	Public Works / PW - Supplies Materials	15,000.00	17,056.96	47.47	17,009.49	-2,009.49
E 30-8100-6015	Public Works / PW - Uniforms/Clothing	9,800.00	12,640.31	444.96	12,195.35	-2,395.35
E 30-8100-6020	Public Works / PW - Gas/Diesel	60,500.00	162,805.82	106,326.73	56,479.09	4,020.91
E 30-8100-6081	Public Works / PW - Shop/Safety Equip	7,500.00	2,462.03	0.00	2,462.03	5,037.97
E 30-8100-6082	Public Works / PW - Street Signs	5,000.00	4,397.80	0.00	4,397.80	602.20
E 30-8100-6083	Public Works / PW - Road Salt	96,000.00	90,368.23	0.00	90,368.23	5,631.77
E 30-8100-6084	Public Works / PW - Winter Sand	31,200.00	10,140.00	0.00	10,140.00	21,060.00
E 30-8100-7025	Public Works / PW - Utilities	19,000.00	23,557.61	0.00	23,557.61	-4,557.61

Account		Beginning Balance	Debits	Credits	Net Change	Balance
E 30-8200-3140	Public Works / Solid Waste - Recycling Pick up & Hauling	146,300.00	134,071.08	0.00	134,071.08	12,228.92
E 30-8200-3141	Public Works / Solid Waste - Refund Recycle Bin or Service	0.00	40.00	0.00	40.00	-40.00
E 30-8200-3160	Public Works / Solid Waste - Trash Pickup	146,300.00	134,071.08	0.00	134,071.08	12,228.92
E 30-8200-3165	Public Works / Solid Waste - Recycling Tipping Fees	30,000.00	42,135.85	6,415.00	35,720.85	-5,720.85
E 30-8200-3170	Public Works / Solid Waste - Trash Tipping	72,000.00	77,041.95	163.20	76,878.75	-4,878.75
E 30-8200-3195	Public Works / Solid Waste - Demo Tipping	3,500.00	3,402.23	0.00	3,402.23	97.77
E 40-1200-3005	Public Services / Cemeteries - Contract Fees & Services	40,434.00	36,576.80	0.00	36,576.80	3,857.20
E 40-1200-3210	Public Services / Cemeteries - Software General	450.00	485.00	0.00	485.00	-35.00
E 40-1200-4010	Public Services / Cemeteries - Repairs & Maintenance	4,300.00	3,750.00	0.00	3,750.00	550.00
E 40-1210-1000	Public Services / Recreation - Salaries	105,000.00	131,088.60	18,526.00	112,562.60	-7,562.60
E 40-1210-3005	Public Services / Recreation - Contract Fees & Services	25,000.00	19,175.07	0.00	19,175.07	5,824.93
E 40-1210-3210	Public Services / Recreation - Software General	3,900.00	3,900.00	0.00	3,900.00	0.00
E 40-1210-3230	Public Services / Recreation - Travel & Training	3,000.00	1,680.02	0.00	1,680.02	1,319.98
E 40-1210-3235	Public Services / Recreation - Dues & Publications	1,000.00	1,009.35	0.00	1,009.35	-9.35
E 40-1210-3240	Public Services / Recreation - Advertising	1,000.00	1,100.50	0.00	1,100.50	-100.50
E 40-1210-3320	Public Services / Recreation - Raymond Rattlers	1,000.00	1,000.00	0.00	1,000.00	0.00
E 40-1210-3345	Public Services / Recreation - Raymond Recreation	2,000.00	2,000.00	0.00	2,000.00	0.00
E 40-1210-4025	Public Services / Recreation - Projects and Maintenance	15,000.00	9,389.40	0.00	9,389.40	5,610.60
E 40-1210-6005	Public Services / Recreation - Supplies General	4,000.00	3,167.40	0.00	3,167.40	832.60
E 40-1210-6020	Public Services / Recreation - Gas/Diesel	1,000.00	519.07	0.00	519.07	480.93
E 40-1210-6031	Public Services / Recreation - Postage	250.00	14.25	0.00	14.25	235.75
E 40-1210-7015	Public Services / Recreation - Phone	934.00	1,981.69	0.00	1,981.69	-1,047.69
E 40-1215-3355	Public Services / Provider Agencies - Provider Agencies	1,000.00	500.00	0.00	500.00	500.00
E 40-1275-1000	Public Services / Raymond Village Library - Salaries	116,893.00	127,574.24	4,567.92	123,006.32	-6,113.32
E 40-1275-3210	Public Services / Raymond Village Library - Software General	2,500.00	2,168.13	0.00	2,168.13	331.87
E 40-1275-3230	Public Services / Raymond Village Library - Travel & Training	1,000.00	410.00	0.00	410.00	590.00

Trial Balance

Account		Beginning Balance	Debits	Credits	Net Change	Balance
E 40-1275-3235	Public Services / Raymond Village Library - Dues & Publications	260.00	166.00	0.00	166.00	94.00
E 40-1275-4005	Public Services / Raymond Village Library - Building Maintenance	2,000.00	1,569.38	0.00	1,569.38	430.62
E 40-1275-6005	Public Services / Raymond Village Library - Supplies General	4,000.00	3,533.34	509.88	3,023.46	976.54
E 40-1275-6031	Public Services / Raymond Village Library - Postage	50.00	14.03	0.00	14.03	35.97
E 40-1275-6400	Public Services / Raymond Village Library - Books, Media, & Magazines	20,000.00	20,661.10	123.89	20,537.21	-537.21
E 40-1275-6410	Public Services / Raymond Village Library - Library Programs	5,000.00	1,071.84	0.00	1,071.84	3,928.16
E 40-1275-7005	Public Services / Raymond Village Library - Heating	200.00	0.00	0.00	0.00	200.00
E 40-1275-7015	Public Services / Raymond Village Library - Phone	2,000.00	1,909.41	0.00	1,909.41	90.59
E 40-1275-7025	Public Services / Raymond Village Library - Utilities	4,500.00	4,046.84	0.00	4,046.84	453.16
E 40-1275-7045	Public Services / Raymond Village Library - Security & Alarm Monitoring	1,000.00	538.20	0.00	538.20	461.80
E 40-1275-9005	Public Services / Raymond Village Library - Equipment	2,000.00	411.20	590.94	-179.74	2,179.74
E 42-9000-4090	Tax Increment Finance / TIF - Rte 302 Maintenance	0.00	3,240.00	0.00	3,240.00	-3,240.00
E 50-5500-3500	General Assistance / GA - Client Benefits/Services	15,000.00	22,059.96	1,000.00	21,059.96	-6,059.96
E 60-6000-3200	Education / RSU - Assessment	11,940,730.00	11,940,729.34	37,530.86	11,903,198.48	37,531.52
E 70-4000-2010	Employee Benefits / Employee Benefits - Dental Insurance	26,900.00	28,245.02	2,325.87	25,919.15	980.85
E 70-4000-2020	Employee Benefits / Employee Benefits - Health Insurance	495,000.00	582,270.22	33,292.10	548,978.12	-53,978.12
E 70-4000-2030	Employee Benefits / Employee Benefits - Life insurance	4,000.00	6,099.49	1,640.63	4,458.86	-458.86
E 70-4000-2040	Employee Benefits / Employee Benefits - Retirement	180,600.00	220,779.13	39,824.82	180,954.31	-354.31
E 70-4000-2050	Employee Benefits / Employee Benefits - Social Security & Medicare	189,161.00	221,514.55	19,826.21	201,688.34	-12,527.34
E 71-4100-3410	Insurance / Insurance - Liability/Vehicle Insurance	77,700.00	91,209.00	0.00	91,209.00	-13,509.00
E 71-4100-3420	Insurance / Insurance - Unemployment Insurance	2,000.00	283.36	0.00	283.36	1,716.64

Account		Beginning Balance	Debits	Credits	Net Change	Balance
E 71-4100-3425	Insurance / Insurance - Workers Comp	74,500.00	77,374.00	3,251.00	74,123.00	377.00
E 72-9100-3200	County Tax / County Tax - Assessment	893,751.00	893,751.00	0.00	893,751.00	0.00
E 72-9100-3201	County Tax / County Tax - 6-month Assessment	80,574.00	80,574.00	0.00	80,574.00	0.00
E 80-1300-8030	Debt Service / Debt Service - 2013 Bond Principal	200,000.00	200,000.00	0.00	200,000.00	0.00
E 80-1300-8035	Debt Service / Debt Service - 2013 Bond Interest	7,500.00	7,500.00	0.00	7,500.00	0.00
E 80-1300-8040	Debt Service / Debt Service - 2015 Bond Principal	85,000.00	85,000.00	0.00	85,000.00	0.00
E 80-1300-8045	Debt Service / Debt Service - 2015 Bond Interest	2,550.00	2,550.00	0.00	2,550.00	0.00
E 80-1300-8050	Debt Service / Debt Service - Lease Purchase Principal	32,722.00	32,722.00	0.00	32,722.00	0.00
E 80-1300-8055	Debt Service / Debt Service - Lease Purchase Interest	13,729.00	17,160.37	3,432.32	13,728.05	0.95
E 80-1300-8065	Debt Service / Debt Service - 2023 Bond Interest	0.00	22,488.89	0.00	22,488.89	-22,488.89
E 90-1500-9005	Capital Improvements / Capital Improvements - Equipment	225,000.00	224,329.91	72,226.00	152,103.91	72,896.09
E 90-1500-9025	Capital Improvements / Capital Improvements - Revaluation	80,000.00	100.00	0.00	100.00	79,900.00
E 90-1500-9030	Capital Improvements / Capital Improvements - Municipal Facilities	85,000.00	82,678.53	14,836.50	67,842.03	17,157.97
E 90-1500-9031	Capital Improvements / Capital Improvements - BOND/CLOSING ADMIN COSTS	0.00	63,912.86	52,301.52	11,611.34	-11,611.34
E 90-1500-9032	Capital Improvements / Capital Improvements - BOND/TASSEL TOP IMP	0.00	29,478.61	560,000.00	-530,521.39	530,521.39
E 90-1500-9033	Capital Improvements / Capital Improvements - BOND/PW BUILDING	0.00	64,128.31	150,000.00	-85,871.69	85,871.69
E 90-1500-9034	Capital Improvements / Capital Improvements - BOND/TENNIS COURTS	0.00	26,599.90	440,000.00	-413,400.10	413,400.10
E 90-1500-9035	Capital Improvements / Capital Improvements - Paving/Roads	410,000.00	310,716.80	0.00	310,716.80	99,283.20
E 90-1500-9045	Capital Improvements / Capital Improvements - Technology	100,000.00	17,855.00	0.00	17,855.00	82,145.00
E 90-1500-9060	Capital Improvements / Capital Improvements - Fire CIP	75,000.00	0.00	100.00	-100.00	75,100.00
E 90-1500-9065	Capital Improvements / Capital Improvements - Playground Improvements	35,000.00	62,220.00	0.00	62,220.00	-27,220.00
	Expense Totals	19,601,052.00	20,183,154.43	1,747,589.62	18,435,564.81	1,165,487.19
Revenues						
R 10-3110	General Government - Property Taxes	-64,824.73	-16,396,314.58	17,101,920.47	-33,498,235.05	-33,563,059.78
R 10-3121	General Government - Auto Excise Taxes	1,180,000.00	24,880.49	242,943.76	-218,063.27	961,936.73

Account		Beginning Balance	Debits	Credits	Net Change	Balance
R 10-3122	General Government - Boat Excise Taxes	30,500.00	47.80	30,762.60	-30,714.80	-214.80
R 10-3131	General Government - Interest on Taxes	35,000.00	3,445.09	34,163.79	-30,718.70	4,281.30
R 10-3132	General Government - Lien Charges	7,800.00	68.06	8,727.94	-8,659.88	-859.88
R 10-3133	General Government - Payment in lieu of taxes	5,000.00	0.00	5,000.00	-5,000.00	0.00
R 10-3201	General Government - State Revenue Sharing	464,260.00	0.00	486,156.51	-486,156.51	-21,896.51
R 10-3202	General Government - Local Road Assistance	53,600.00	0.00	61,496.00	-61,496.00	-7,896.00
R 10-3203	General Government - Tree Growth Reim	8,769.00	0.00	9,384.92	-9,384.92	-615.92
R 10-3204	General Government - Veterans Exemption	3,290.00	0.00	0.00	0.00	3,290.00
R 10-3205	General Government - Snowmobile reimbursement	2,350.00	0.00	1,959.52	-1,959.52	390.48
R 10-3206	General Government - General Assistance Reimburse	10,500.00	0.00	18,256.85	-18,256.85	-7,756.85
R 10-3207	General Government - Homestead Exemption	219,000.05	0.00	175,258.00	-175,258.00	43,742.05
R 10-3208	General Government - BETE/BETR Reimbursement	44,999.68	0.00	50,211.00	-50,211.00	-5,211.32
R 10-3210	General Government - Grant Revenue	24,871.00	0.00	24,871.00	-24,871.00	0.00
R 10-3300	General Government - Extraordinay Revenue	0.00	0.00	540,000.00	-540,000.00	-540,000.00
R 10-3310	General Government - CEO/Planning Fees	140,000.00	5,899.85	218,681.43	-212,781.58	-72,781.58
R 10-3311	General Government - Municipal Fees	25,000.00	31.60	29,706.85	-29,675.25	-4,675.25
R 10-3312	General Government - Vital Statistic Fees	4,000.00	0.00	3,693.20	-3,693.20	306.80
R 10-3313	General Government - Cable Franchise Fees	40,400.00	18,544.77	37,751.22	-19,206.45	21,193.55
R 10-3461	General Government - Public Safety Income	15,000.00	0.00	16,405.50	-16,405.50	-1,405.50
R 10-3462	General Government - Rescue/Fire Collections	220,000.00	2,994.38	270,878.12	-267,883.74	-47,883.74
R 10-3463	General Government - Animal Control Revenue	1,000.00	0.00	1,715.00	-1,715.00	-715.00
R 10-3470	General Government - Public Works Revenue	74,000.00	15,016.70	65.00	14,951.70	88,951.70
R 10-3475	General Government - Recycling Totes	0.00	6,390.00	6,390.00	0.00	0.00
R 10-3481	General Government - Field Reservations	500.00	0.00	0.00	0.00	500.00
R 10-3491	General Government - Solid Waste/Bag Tags	100.00	0.00	110.00	-110.00	-10.00
R 10-3501	General Government - Investment Income	14,000.00	0.00	240,930.52	-240,930.52	-226,930.52
R 10-3601	General Government - Miscellaneous Income	7,000.00	180,341.84	187,580.96	-7,239.12	-239.12
R 10-4101	General Government - Perpetual Care Income	4,000.00	0.00	0.00	0.00	4,000.00
R 10-4103	General Government - Use of Fund Balance	175,000.00	0.00	0.00	0.00	175,000.00
R 10-4108	General Government - Fire Permits	3,000.00	0.00	2,635.00	-2,635.00	365.00
R 10-4306	General Government - Library Printing Fees	0.00	0.00	166.95	-166.95	-166.95
R 10-4310	General Government - Library Oper. Acct Int	720.00	0.00	41.44	-41.44	678.56
R 10-4315	General Government - Library Operating Income	0.00	1,104.10	1,400.00	-295.90	-295.90
R 10-4320	General Government - Library MB Securities Int.	0.00	0.00	36,446.56	-36,446.56	-36,446.56

Trial Balance

Account		Beginning Balance	Debits	Credits	Net Change	Balance
R 10-4325	General Government - Library MBS Transfer In	30,000.00	0.00	0.00	0.00	30,000.00
	Revenues Totals	2,778,835.00	-16,137,549.90	19,845,710.11	-35,983,260.01	-33,204,425.01
Assets						
G 10-1000-00	Cash	2,413,855.77	28,290,540.61	28,447,759.51	-157,218.90	2,256,636.87
G 10-1000-02	Northeast Bank	1,508,704.38	7,076,518.68	5,000,000.00	2,076,518.68	3,585,223.06
G 10-1000-03	Cash Drawers	1,100.00	0.00	0.00	0.00	1,100.00
G 10-1000-04	Library Operating Account	2,483.12	41.44	2,524.56	-2,483.12	0.00
G 10-1000-05	Library MBS Investment Acct	129,496.90	0.00	0.00	0.00	129,496.90
G 10-1000-06	Cash/2023 BOND/Northeast Bank	0.00	1,202,393.13	169,278.22	1,033,114.91	1,033,114.91
G 10-1030-00	Prepaid Expenses	65,678.70	124,707.38	65,678.70	59,028.68	124,707.38
G 10-1070-00	Playground	290.96	0.00	0.00	0.00	290.96
G 10-1080-00	Sheri Gagnon Account	251.76	0.00	0.00	0.00	251.76
G 10-1100-00	Accounts Receivable	111,306.81	9,733.00	117,057.45	-107,324.45	3,982.36
G 10-1105-00	A/R Medical Reimbursement Ser.	66,197.17	0.00	0.00	0.00	66,197.17
G 10-1150-00	A/R School fuel	6,135.43	29,771.65	35,864.13	-6,092.48	42.95
G 10-1160-00	A/R Animal Control	30.80	338.32	343.10	-4.78	26.02
G 10-1200-00	Taxes In & Out	0.00	15,827.80	15,819.80	8.00	8.00
G 10-1200-16	2015-2016 Taxes	70.18	0.00	0.00	0.00	70.18
G 10-1200-17	2016-2017 Taxes	78.65	0.00	0.00	0.00	78.65
G 10-1200-18	2017-2018 Taxes	71.34	0.00	0.00	0.00	71.34
G 10-1200-19	2018-2019 Taxes	73.08	0.00	0.00	0.00	73.08
G 10-1200-20	2019-2020 Taxes	200.41	0.00	0.00	0.00	200.41
G 10-1200-21	2020-2021 Taxes	205.89	0.00	5.01	-5.01	200.88
G 10-1200-22	2021-2022 Taxes	460.84	0.00	208.45	-208.45	252.39
G 10-1200-23	2022-2023 Taxes	389,160.28	620.58	389,436.77	-388,816.19	344.09
G 10-1200-24	2023-2024 Taxes	-56,261.21	17,011,007.12	16,505,973.65	505,033.47	448,772.26
G 10-1200-25	2024-2025 Taxes	0.00	19,331.78	74,474.12	-55,142.34	-55,142.34
G 10-1220-24	Stabilization AR	0.00	113,168.78	113,414.12	-245.34	-245.34
G 10-1300-22	2021-2022 Liens	68,712.21	0.00	68,712.21	-68,712.21	0.00
G 10-1300-23	2022-2023 Liens	0.00	186,679.20	129,186.31	57,492.89	57,492.89
G 10-1400-14	Tax Acquired 2014	554.63	0.00	0.00	0.00	554.63
G 10-1400-15	Tax Acquired 2015	581.74	0.00	0.00	0.00	581.74
G 10-1400-16	Tax Acquired 2016	892.58	0.00	0.00	0.00	892.58
G 10-1400-17	Tax Acquired 2017	3,600.37	0.00	264.40	-264.40	3,335.97
G 10-1400-18	Tax Acquired 2018	4,297.62	0.00	809.60	-809.60	3,488.02
G 10-1400-19	Tax Acquired 2019	4,675.62	0.00	273.18	-273.18	4,402.44

Account		Beginning Balance	Debits	Credits	Net Change	Balance
G 10-1400-20	Tax Acquired 2020	18,055.23	0.00	13,355.80	-13,355.80	4,699.43
G 10-1400-21	Tax Acquired 2021	26,324.18	0.00	15,934.42	-15,934.42	10,389.76
G 10-1400-22	Tax Acquired 2022	31,787.79	6,876.68	9,787.56	-2,910.88	28,876.91
G 10-1400-23	Tax Acquired 2023	40,512.82	45,789.99	52,369.27	-6,579.28	33,933.54
G 10-1400-24	Tax Acquired 2024	0.00	52,473.18	8,081.07	44,392.11	44,392.11
G 10-2500-87	Esc Mila's Woods Road Constuct	0.00	1,096.24	1,880.00	-783.76	-783.76
G 10-2500-88	Esc Alfred Mann Road Construct	0.00	1,032.16	1,900.00	-867.84	-867.84
G 10-2500-89	Esc Camp Timanous	0.00	1,209.66	1,900.00	-690.34	-690.34
G 10-2500-90	Esc Malibu Drive Ext. - Gagnon	0.00	417.25	1,400.00	-982.75	-982.75
	Assets Totals	4,839,586.05	54,189,574.63	51,243,691.41	2,945,883.22	7,785,469.27
Liabilities						
G 10-2005-00	Prior Year Accounts Payable	104,467.77	108,590.80	4,019.73	104,571.07	-103.30
G 10-2006-00	Accrued Payroll	39,148.33	39,148.33	0.00	39,148.33	0.00
G 10-2007-00	Accrued Payroll Taxes	12,267.39	12,267.39	0.00	12,267.39	0.00
G 10-2111-00	Sales Tax Documented Boats	0.40	0.00	0.00	0.00	0.40
G 10-2120-00	Auto Registrations	11,489.58	452,533.10	444,877.69	7,655.41	3,834.17
G 10-2130-00	Inland Fisheries	38,725.60	206,384.77	167,769.17	38,615.60	110.00
G 10-2140-00	Dog Licenses Payable	101.00	1,251.00	1,150.00	101.00	0.00
G 10-2150-00	Plumbing Permits Payable	718.75	7,958.75	7,688.75	270.00	448.75
G 10-2160-00	Wastewater Surcharge	75.00	1,005.00	1,005.00	0.00	75.00
G 10-2170-00	Vitals Payable	31.20	470.00	438.80	31.20	0.00
G 10-2210-00	Federal Withholding	0.00	230,821.73	230,821.63	0.10	-0.10
G 10-2220-00	FICA/Medicare Withholding	0.00	212,095.52	212,095.48	0.04	-0.04
G 10-2230-00	State Wihholding	0.00	101,838.74	101,838.74	0.00	0.00
G 10-2240-00	Union Dues Withholding	-0.01	8,596.37	8,596.38	-0.01	0.00
G 10-2250-00	AFLAC Withholding	1,290.88	11,679.30	10,598.20	1,081.10	209.78
G 10-2260-00	ICMA Withholding	5,839.19	344,853.12	341,066.26	3,786.86	2,052.33
G 10-2270-00	RE Tax Withholding	2,177.70	4,371.45	4,355.00	16.45	2,161.25
G 10-2280-00	Maine PERS	0.00	175,890.04	198,751.96	-22,861.92	22,861.92
G 10-2400-00	Deferred Revenue	0.00	664.25	664.25	0.00	0.00
G 10-2410-00	Deferred Property Tax Revenue	200,604.37	0.00	0.00	0.00	200,604.37
G 10-2500-00	PB Escrow General	0.00	27,392.73	27,392.73	0.00	0.00
G 10-2500-40	Valley View Sub Escrow	2,701.60	0.00	0.00	0.00	2,701.60
G 10-2500-43	Alfred Mann 0070-0032D	590.45	0.00	0.00	0.00	590.45
G 10-2500-45	Rolling Brook Ph 2	591.04	1,368.24	0.00	1,368.24	-777.20
G 10-2500-48	Andrew Lane	-101.00	0.00	0.00	0.00	-101.00

Trial Balance

Account		Beginning Balance	Debits	Credits	Net Change	Balance
G 10-2500-53	Alfred Mann 0070-0032-I	1,250.72	0.00	0.00	0.00	1,250.72
G 10-2500-60	Sebago Solar Willey Pit	0.00	407.02	407.02	0.00	0.00
G 10-2500-61	Raymond Hills LLC	0.00	1,195.41	970.41	225.00	-225.00
G 10-2500-66	Mike Morse / Archipelago	1,600.00	1,600.00	0.00	1,600.00	0.00
G 10-2500-68	Esc Batali Holdings LLC	385.00	385.00	0.00	385.00	0.00
G 10-2500-69	Esc JordanBayMarinaExpansion#2	-3,440.88	3,968.20	7,381.44	-3,413.24	-27.64
G 10-2500-73	Esc Starrett Commercial Use	1,134.00	300.00	0.00	300.00	834.00
G 10-2500-74	Esc Stephen & Heidi Clark	1,481.83	1,481.83	0.00	1,481.83	0.00
G 10-2500-75	Esc Potvin Subdivision	-200.00	0.00	200.00	-200.00	0.00
G 10-2500-77	Esc S. Adams/Ball Dr	2,112.00	2,112.00	0.00	2,112.00	0.00
G 10-2500-78	Esc Potvin Tranquil Cove SD	1,193.59	1,193.59	0.00	1,193.59	0.00
G 10-2500-79	Esc M. Robillard	940.00	940.00	0.00	940.00	0.00
G 10-2500-80	Esc Marcinuk	1,943.33	1,943.33	0.00	1,943.33	0.00
G 10-2500-81	SR 12 County Rd Aaskov	1,208.00	1,208.00	0.00	1,208.00	0.00
G 10-2500-82	Esc K. Ray/66 Notched Pond	20,000.00	0.00	0.00	0.00	20,000.00
G 10-2500-83	Esc Allen Solar LLC	0.00	4,769.50	1,900.00	2,869.50	-2,869.50
G 10-2500-84	Esc Peter Bernier Lookout Lane	0.00	618.75	1,500.00	-881.25	881.25
G 10-2500-85	Esc W.P. Clark & Sons	0.00	2,400.00	2,400.00	0.00	0.00
G 10-2500-86	Plummer - Brown Backlot Drivew	0.00	208.00	1,900.00	-1,692.00	1,692.00
G 10-2500-91	Esc Derek Ray - Subdivision	0.00	220.99	2,400.00	-2,179.01	2,179.01
G 10-2500-92	Esc DiBiase Backlot Drvwy	0.00	242.66	1,900.00	-1,657.34	1,657.34
G 10-2600-00	ZBA Escrow General	0.00	2,100.00	2,100.00	0.00	0.00
G 10-2600-20	ZBA/Eric Kollman-Furnish	-132.00	0.00	132.00	-132.00	0.00
G 10-2600-22	ZBA/F. Hollister M069 Lot 008	-132.00	0.00	132.00	-132.00	0.00
G 10-2800-20	Due to/from special revenue	98,406.92	696,414.61	1,209,230.74	-512,816.13	611,223.05
G 10-2800-40	Due to/from capital improve	1,071,419.32	41,218.48	294,428.48	-253,210.00	1,324,629.32
G 10-2800-50	Due to/from Trust funds	-4,000.00	21,100.00	21,200.00	-100.00	-3,900.00
G 10-2800-60	Due to/from Proprietary	21,730.21	148,521.34	316,626.60	-168,105.26	189,835.47
G 10-2800-70	Due t/f	-771.93	0.00	1,180,768.22	-1,180,768.22	1,179,996.29
	Liabilities Totals	1,636,847.35	2,883,729.34	4,808,706.68	-1,924,977.34	3,561,824.69
Fund Balances						
G 10-3000-00	Undesignated Fund Balance	2,679,045.46	16,932,392.00	0.00	16,932,392.00	-14,253,346.54
G 10-3010-00	Use of Fund Balance	200,000.00	0.00	0.00	0.00	200,000.00
G 10-3100-00	Health Insurance Reserve FB	10,380.00	0.00	0.00	0.00	10,380.00
G 10-3200-00	Merit Pool FB	13,325.00	0.00	0.00	0.00	13,325.00
G 10-3300-00	RSU W/D Committee FB	23,959.00	0.00	0.00	0.00	23,959.00

Account		Beginning Balance	Debits	Credits	Net Change	Balance
G 10-3400-00	Selectmen's Contingency FB	75,000.00	0.00	0.00	0.00	75,000.00
G 10-4000-00	Revenue Control	110,175.63	147,454,250.56	164,985,555.86	-17,531,305.30	17,641,480.93
G 10-5000-00	Expense Control	0.00	40,045,896.48	40,558,742.67	-512,846.19	512,846.19
	Fund Balances Totals	3,111,885.09	204,432,539.04	205,544,298.53	-1,111,759.49	4,223,644.58
	Fund 10 Totals	90,853.61	-153,126,693.75	-159,109,313.80	5,982,620.05	0.00
Fund	**20 Special Revenue**					
Expense						
E 43-1305-6005	Special Revenue Funds / Beautification - Supplies General	0.00	2,241.07	0.00	2,241.07	-2,241.07
E 43-1305-6031	Special Revenue Funds / Beautification - Postage	0.00	3.20	0.00	3.20	-3.20
E 43-1310-5015	Special Revenue Funds / Assistance - Rent	0.00	3,993.10	0.00	3,993.10	-3,993.10
E 43-1310-7005	Special Revenue Funds / Assistance - Heating	0.00	3,341.25	0.00	3,341.25	-3,341.25
E 43-1310-7025	Special Revenue Funds / Assistance - Utilities	0.00	2,210.13	0.00	2,210.13	-2,210.13
E 43-1310-7040	Special Revenue Funds / Assistance - Food	0.00	718.00	0.00	718.00	-718.00
E 43-1320-1000	Special Revenue Funds / Tax Increment Financing - Salaries	8,500.00	9,846.90	1,346.90	8,500.00	0.00
E 43-1320-2020	Special Revenue Funds / Tax Increment Financing - Health Insurance	650.00	0.00	0.00	0.00	650.00
E 43-1320-2050	Special Revenue Funds / Tax Increment Financing - Social Security & Medicare	0.00	753.25	103.25	650.00	-650.00
E 43-1320-3101	Special Revenue Funds / Tax Increment Financing - Assessing	7,040.00	7,040.00	0.00	7,040.00	0.00
E 43-1320-3110	Special Revenue Funds / Tax Increment Financing - Mapping & GIS	15,000.00	3,615.30	0.00	3,615.30	11,384.70
E 43-1320-3120	Special Revenue Funds / Tax Increment Financing - Legal/Audit	0.00	5,484.50	170.50	5,314.00	-5,314.00
E 43-1320-3130	Special Revenue Funds / Tax Increment Financing - Planning Services	30,000.00	8,730.61	0.00	8,730.61	21,269.39
E 43-1320-3185	Special Revenue Funds / Tax Increment Financing - Street Light Fixtures	36,500.00	21,161.20	0.00	21,161.20	15,338.80
E 43-1320-3240	Special Revenue Funds / Tax Increment Financing - Advertising	4,100.00	0.00	0.00	0.00	4,100.00
E 43-1320-3245	Special Revenue Funds / Tax Increment Financing - Comprehensive Plan	50,000.00	62,121.76	0.00	62,121.76	-12,121.76
E 43-1320-3305	Special Revenue Funds / Tax Increment Financing - Historical Society	1,800.00	1,800.00	0.00	1,800.00	0.00
E 43-1320-3320	Special Revenue Funds / Tax Increment Financing - Raymond Rattlers	1,000.00	1,000.00	0.00	1,000.00	0.00

Account		Beginning Balance	Debits	Credits	Net Change	Balance
E 43-1320-3330	Special Revenue Funds / Tax Increment Financing - RWPA Courtesy Boat Inspection	7,000.00	7,000.00	0.00	7,000.00	0.00
E 43-1320-3335	Special Revenue Funds / Tax Increment Financing - Street Flag Replacement	1,100.00	221.00	0.00	221.00	879.00
E 43-1320-3346	Special Revenue Funds / Tax Increment Financing - Hawthorne House	1,000.00	1,000.00	0.00	1,000.00	0.00
E 43-1320-3360	Special Revenue Funds / Tax Increment Financing - Sebago Lakes Chamber	1,000.00	1,000.00	0.00	1,000.00	0.00
E 43-1320-4060	Special Revenue Funds / Tax Increment Financing - FF Equip R&M	11,167.00	11,167.00	0.00	11,167.00	0.00
E 43-1320-4090	Special Revenue Funds / Tax Increment Financing - Rte 302 Maintenance	45,700.00	52,540.94	99.69	52,441.25	-6,741.25
E 43-1320-4100	Special Revenue Funds / Tax Increment Financing - Milfoil Removal	8,000.00	32,540.00	7,704.00	24,836.00	-16,836.00
E 43-1320-5010	Special Revenue Funds / Tax Increment Financing - Hydrant Rental	7,200.00	7,056.74	0.00	7,056.74	143.26
E 43-1320-6005	Special Revenue Funds / Tax Increment Financing - Supplies General	3,000.00	0.00	0.00	0.00	3,000.00
E 43-1320-7020	Special Revenue Funds / Tax Increment Financing - Street Lights	36,500.00	0.00	0.00	0.00	36,500.00
E 43-1320-7025	Special Revenue Funds / Tax Increment Financing - Utilities	17,400.00	22,701.40	0.00	22,701.40	-5,301.40
E 43-1320-8050	Special Revenue Funds / Tax Increment Financing - Lease Purchase Principal	11,613.00	11,613.00	0.00	11,613.00	0.00
E 43-1320-9035	Special Revenue Funds / Tax Increment Financing - Paving/Roads	50,000.00	0.00	0.00	0.00	50,000.00
E 43-1325-9005	Special Revenue Funds / Fire Department - Equipment	0.00	8,000.00	0.00	8,000.00	-8,000.00
E 43-1330-3130	Special Revenue Funds / American Rescue Plan Act - Planning Services	0.00	14,391.58	0.00	14,391.58	-14,391.58
E 43-1330-9068	Special Revenue Funds / American Rescue Plan Act - Tassel Top Capital Projects	0.00	82,834.15	0.00	82,834.15	-82,834.15
E 43-1335-9005	Special Revenue Funds / EMPG ARPA Grant - Equipment	0.00	16,750.00	0.00	16,750.00	-16,750.00
E 43-1400-1000	Special Revenue Funds / Parks & Recreation - Salaries	56,450.00	57,272.48	15,000.00	42,272.48	14,177.52
E 43-1400-2050	Special Revenue Funds / Parks & Recreation - Social Security & Medicare	4,016.00	3,323.53	0.00	3,323.53	692.47
E 43-1400-3475	Special Revenue Funds / Parks & Recreation - Rec Special Events	3,000.00	2,580.00	0.00	2,580.00	420.00

Trial Balance

Account		Beginning Balance	Debits	Credits	Net Change	Balance
E 43-1400-3480	Special Revenue Funds / Parks & Recreation - Rec Winter Programs	17,000.00	15,623.53	1,539.80	14,083.73	2,916.27
E 43-1400-3485	Special Revenue Funds / Parks & Recreation - Rec Summer Programs	41,000.00	12,452.56	1,548.00	10,904.56	30,095.44
E 43-1400-3490	Special Revenue Funds / Parks & Recreation - Rec Fall Programs	9,500.00	10,222.46	0.00	10,222.46	-722.46
E 43-1400-3495	Special Revenue Funds / Parks & Recreation - Rec Spring Programs	3,000.00	2,510.00	0.00	2,510.00	490.00
E 43-1400-6005	Special Revenue Funds / Parks & Recreation - Supplies General	0.00	38.27	0.00	38.27	-38.27
E 43-1400-9005	Special Revenue Funds / Parks & Recreation - Equipment	400.00	0.00	0.00	0.00	400.00
E 43-1500-6005	Special Revenue Funds / Library - Supplies General	0.00	499.34	0.00	499.34	-499.34
E 43-1500-6400	Special Revenue Funds / Library - Books, Media, & Magazines	0.00	1,000.00	16.56	983.44	-983.44
E 43-1500-6415	Special Revenue Funds / Library - Library Events	0.00	2,335.00	0.00	2,335.00	-2,335.00
E 43-1500-9005	Special Revenue Funds / Library - Equipment	0.00	6,502.52	0.00	6,502.52	-6,502.52
	Expense Totals	489,636.00	517,235.77	27,528.70	489,707.07	-71.07
Revenues						
R 43-3210	Special Revenue Funds - Grant Revenue	0.00	0.00	65,848.29	-65,848.29	-65,848.29
R 43-3415	Special Revenue Funds - Rec Donations	0.00	0.00	2,103.69	-2,103.69	-2,103.69
R 43-3425	Special Revenue Funds - Parks & Rec Event Sponsors	2,000.00	0.00	0.00	0.00	2,000.00
R 43-3475	Special Revenue Funds - Rec Special Event	3,000.00	1,277.32	4,578.00	-3,300.68	-300.68
R 43-3480	Special Revenue Funds - Rec Winter Programs	18,000.00	703.66	15,554.99	-14,851.33	3,148.67
R 43-3485	Special Revenue Funds - Rec Summer Programs	45,000.00	3,192.46	61,923.65	-58,731.19	-13,731.19
R 43-3490	Special Revenue Funds - Rec Fall Programs	11,000.00	1,070.70	15,724.30	-14,653.60	-3,653.60
R 43-3495	Special Revenue Funds - Rec Spring Programs	3,500.00	993.58	22,781.87	-21,788.29	-18,288.29
R 43-3503	Special Revenue Funds - Community Assistance	0.00	0.00	15,550.85	-15,550.85	-15,550.85
R 43-3504	Special Revenue Funds - Veteran's Memorial	0.00	0.00	50.00	-50.00	-50.00
R 43-3505	Special Revenue Funds - Beautification	0.00	0.00	2,270.00	-2,270.00	-2,270.00
R 43-3506	Special Revenue Funds - Backpack Program	0.00	0.00	618.00	-618.00	-618.00
R 43-3507	Special Revenue Funds - Keep ME Healthy	0.00	0.00	1,650.00	-1,650.00	-1,650.00
R 43-3520	Special Revenue Funds - TIF Revenue	0.00	0.00	272,195.20	-272,195.20	-272,195.20
R 43-3531	Special Revenue Funds - ARPA Interest - Dividends	0.00	0.00	7,691.07	-7,691.07	-7,691.07
R 43-4615	Special Revenue Funds - RVL Programming Donation	0.00	0.00	8,972.03	-8,972.03	-8,972.03

Trial Balance

Account		Beginning Balance	Debits	Credits	Net Change	Balance
R 43-4700	Special Revenue Funds - Raymond Community Garden	0.00	0.00	1,191.00	-1,191.00	-1,191.00
	Revenues Totals	82,500.00	7,237.72	498,702.94	-491,465.22	-408,965.22
Assets						
G 20-1000-00	Cash - ARPA Funds	292,594.64	7,691.07	96,935.73	-89,244.66	203,349.98
G 20-1030-00	Prepaid / TIF	8,125.60	9,531.17	8,125.60	1,405.57	9,531.17
G 20-1100-00	Accounts Receivable	0.00	99.69	25.15	74.54	74.54
	Assets Totals	300,720.24	17,321.93	105,086.48	-87,764.55	212,955.69
Liabilities						
G 20-2005-00	Accounts Payable	11,456.32	12,275.48	819.16	11,456.32	0.00
G 20-2410-00	Deferred Revenue	33,101.25	33,763.25	61,377.00	-27,613.75	60,715.00
G 20-2800-10	Due to/from General Fund	-698,306.55	1,209,230.74	696,414.61	512,816.13	-1,211,122.68
	Liabilities Totals	-653,748.98	1,255,269.47	758,610.77	496,658.70	-1,150,407.68
Fund Balances						
G 20-3000-00	Undesignated Balance	954,469.22	319,770.00	0.00	319,770.00	634,699.22
G 20-4000-00	Revenue Control	0.00	358,868.52	767,833.74	-408,965.22	408,965.22
G 20-5000-00	Expense Control	0.00	681,037.44	1,000,736.37	-319,698.93	319,698.93
	Fund Balances Totals	954,469.22	1,359,675.96	1,768,570.11	-408,894.15	1,363,363.37
	Fund 20 Totals	0.00	-2,597,623.50	-2,422,094.40	-175,529.10	0.00
Fund	**40 Capital Projects**					
Assets						
G 40-1015-00	Assessing Software Reserve	0.00	0.00	5,000.00	-5,000.00	-5,000.00
G 40-1028-00	Town Hall Feasibility Study	0.00	0.00	213.00	-213.00	-213.00
G 40-1055-00	Fire Department Review Fees	0.00	0.00	13,255.00	-13,255.00	-13,255.00
G 40-1065-00	Fire Department IRT Projects	0.00	0.00	6,456.00	-6,456.00	-6,456.00
G 40-1070-00	Playground	3,132.00	0.00	0.00	0.00	3,132.00
G 40-1075-00	Patricia Avenue Recreation	0.00	0.00	21,138.00	-21,138.00	-21,138.00
G 40-1080-00	Sheri Gagnon Account	0.00	0.00	16.00	-16.00	-16.00
G 40-1085-00	Water Watch Account	0.00	0.00	4,161.00	-4,161.00	-4,161.00
G 40-1090-00	Hazardous Waste Reserve	0.00	0.00	2,971.00	-2,971.00	-2,971.00
	Assets Totals	3,132.00	0.00	53,210.00	-53,210.00	-50,078.00
Liabilities						
G 40-2800-10	Due to/from General Fund	-471,777.00	294,428.48	41,218.48	253,210.00	-724,987.00
	Liabilities Totals	-471,777.00	294,428.48	41,218.48	253,210.00	-724,987.00

Trial Balance

Account		Beginning Balance	Debits	Credits	Net Change	Balance
Fund Balances						
G 40-3000-00	Undesignated Fund Balance	674,909.00	0.00	0.00	0.00	674,909.00
G 40-5000-00	Expense Control	0.00	41,218.48	41,218.48	0.00	0.00
	Fund Balances Totals	674,909.00	41,218.48	41,218.48	0.00	674,909.00
	Fund 40 Totals	-200,000.00	-335,646.96	-29,226.96	-306,420.00	0.00
Fund	**50 Trust**					
Expense						
E 45-1505-3600	Scholarship / Scholarship - Scholarship	0.00	2,600.00	100.00	2,500.00	-2,500.00
	Expense Totals	0.00	2,600.00	100.00	2,500.00	-2,500.00
Revenues						
R 46-5020	Trust Funds - Sale of Lots	0.00	18,000.00	18,000.00	0.00	0.00
	Revenues Totals	0.00	18,000.00	18,000.00	0.00	0.00
Assets						
G 50-1000-02	Investments	466,108.62	0.00	2,600.00	-2,600.00	463,508.62
	Assets Totals	466,108.62	0.00	2,600.00	-2,600.00	463,508.62
Liabilities						
G 50-2800-10	Due to/from General Fund	4,000.00	21,200.00	21,100.00	100.00	3,900.00
	Liabilities Totals	4,000.00	21,200.00	21,100.00	100.00	3,900.00
Fund Balances						
G 50-3000-00	Undesignated Fund Balance	100,265.62	0.00	0.00	0.00	100,265.62
G 50-3050-01	Permanent Non-Expendable	212,786.00	0.00	0.00	0.00	212,786.00
G 50-3050-02	Permanent Expendable	149,057.00	0.00	0.00	0.00	149,057.00
G 50-4000-00	Revenue Control	0.00	18,000.00	18,000.00	0.00	0.00
G 50-5000-00	Expense Control	0.00	3,100.00	600.00	2,500.00	-2,500.00
	Fund Balances Totals	462,108.62	21,100.00	18,600.00	2,500.00	459,608.62
	Fund 50 Totals	0.00	-42,300.00	-37,100.00	-5,200.00	0.00
Fund	**60 Proprietary Fund Types**					
Expense						
E 41-7000-1000	Tassel Top / Tassel Top - Salaries	70,000.00	84,301.91	1,032.00	83,269.91	-13,269.91
E 41-7000-2050	Tassel Top / Tassel Top - Social Security & Medicare	5,355.00	6,512.48	78.94	6,433.54	-1,078.54
E 41-7000-3005	Tassel Top / Tassel Top - Contract Fees & Services	15,000.00	17,945.60	104.04	17,841.56	-2,841.56
E 41-7000-4070	Tassel Top / Tassel Top - Cabin Repairs	5,000.00	3,101.90	0.00	3,101.90	1,898.10

Account		Beginning Balance	Debits	Credits	Net Change	Balance
E 41-7000-4075	Tassel Top / Tassel Top - Structure Repairs	30,000.00	2,724.90	167.71	2,557.19	27,442.81
E 41-7000-4095	Tassel Top / Tassel Top - Grounds Maintenance	2,000.00	1,554.19	0.00	1,554.19	445.81
E 41-7000-6005	Tassel Top / Tassel Top - Supplies General	8,000.00	3,589.03	0.00	3,589.03	4,410.97
E 41-7000-6020	Tassel Top / Tassel Top - Gas/Diesel	2,000.00	1,011.96	0.00	1,011.96	988.04
E 41-7000-6031	Tassel Top / Tassel Top - Postage	50.00	0.00	0.00	0.00	50.00
E 41-7000-6070	Tassel Top / Tassel Top - Snack Bar & Retail items	10,000.00	10,053.89	0.00	10,053.89	-53.89
E 41-7000-7025	Tassel Top / Tassel Top - Utilities	3,000.00	4,581.31	0.00	4,581.31	-1,581.31
E 41-7000-9005	Tassel Top / Tassel Top - Equipment	3,000.00	5,033.69	0.00	5,033.69	-2,033.69
	Expense Totals	153,405.00	140,410.86	1,382.69	139,028.17	14,376.83
Revenues						
R 41-5101	Tassel Top - Snack Shack	16,000.00	1,094.84	15,893.73	-14,798.89	1,201.11
R 41-5102	Tassel Top - Gate Admissions	85,000.00	1,238.34	119,957.54	-118,719.20	-33,719.20
R 41-5103	Tassel Top - Cabin Rentals	25,000.00	3,601.06	23,511.25	-19,910.19	5,089.81
R 41-5201	Tassel Top - Hot Meals	1,200.00	89.57	1,064.83	-975.26	224.74
R 41-5203	Tassel Top - Misc. Income	0.00	0.00	702.10	-702.10	-702.10
	Revenues Totals	127,200.00	6,023.81	161,129.45	-155,105.64	-27,905.64
Assets						
G 60-1000-03	Cash Drawers	600.00	0.00	0.00	0.00	600.00
G 60-1000-04	Cash on Hand	664.25	0.00	664.25	-664.25	0.00
G 60-1100-00	Accounts Receivable	0.00	167.71	167.71	0.00	0.00
G 60-1505-00	Buildings & Improvements	24,800.00	0.00	0.00	0.00	24,800.00
G 60-1510-00	Machinery & Equipment	16,438.39	0.00	0.00	0.00	16,438.39
G 60-1555-00	Accum Deprec Buildings	-9,271.00	0.00	0.00	0.00	-9,271.00
	Assets Totals	33,231.64	167.71	831.96	-664.25	32,567.39
Liabilities						
G 60-2005-00	Accounts Payable	2,041.46	2,254.38	212.92	2,041.46	0.00
G 60-2800-10	Due to/from General Fund	-21,730.21	316,626.60	148,521.34	168,105.26	-189,835.47
	Liabilities Totals	-19,688.75	318,880.98	148,734.26	170,146.72	-189,835.47
Fund Balances						
G 60-3000-00	Undesignated Balance	57,777.55	24,155.00	0.00	24,155.00	33,622.55
G 60-3002-00	Contributed Capital	-4,857.16	0.00	0.00	0.00	-4,857.16
G 60-4000-00	Revenue Control	0.00	135,223.81	161,129.45	-25,905.64	25,905.64
G 60-5000-00	Expense Control	0.00	140,410.86	308,142.69	-167,731.83	167,731.83
	Fund Balances Totals	52,920.39	299,789.67	469,272.14	-169,482.47	222,402.86

Trial Balance

Account		Beginning Balance	Debits	Credits	Net Change	Balance
	Fund 60 Totals	0.00	-618,502.94	-617,174.44	-1,328.50	0.00
Fund	**70 General Long Term Debt**					
Assets						
G 70-1040-00	Amount to be Provided	766,213.42	0.00	0.00	0.00	766,213.42
G 70-2800-10	Due to/from GF	-1,029.24	1,180,768.22	0.00	1,180,768.22	1,179,738.98
	Assets Totals	765,184.18	1,180,768.22	0.00	1,180,768.22	1,945,952.40
Liabilities						
G 70-2420-00	Accrued Vacation	102,171.02	0.00	0.00	0.00	102,171.02
G 70-2430-00	Accrued Sick Time	87,390.61	0.00	0.00	0.00	87,390.61
G 70-2440-00	Accrued Comp TIme	6,651.79	0.00	0.00	0.00	6,651.79
G 70-2460-00	Bonds Payable	570,000.00	0.00	1,179,738.98	-1,179,738.98	1,749,738.98
	Liabilities Totals	766,213.42	0.00	1,179,738.98	-1,179,738.98	1,945,952.40
	Fund 70 Totals	-1,029.24	1,180,768.22	-1,179,738.98	2,360,507.20	0.00
Fund	**80 Fixed Assets**					
Assets						
G 80-1500-00	Land	326,423.00	0.00	0.00	0.00	326,423.00
G 80-1505-00	Buildings & Improvements	3,855,592.00	0.00	0.00	0.00	3,855,592.00
G 80-1510-00	Machinery & Equipment	1,168,922.00	0.00	0.00	0.00	1,168,922.00
G 80-1515-00	Vehicles	4,383,039.00	0.00	0.00	0.00	4,383,039.00
G 80-1520-00	Infrastructure	2,411,601.00	0.00	0.00	0.00	2,411,601.00
G 80-1555-00	Accum Deprec Buildings	-1,898,481.00	0.00	0.00	0.00	-1,898,481.00
G 80-1560-00	Accum Deprec Machinery	-582,554.00	0.00	0.00	0.00	-582,554.00
G 80-1565-00	Accum Deprec Vehicles	-2,002,966.00	0.00	0.00	0.00	-2,002,966.00
G 80-1570-00	Accum Deprec Infrastructure	-746,456.00	0.00	0.00	0.00	-746,456.00
G 80-1600-00	Investment in Fixed Assets	-6,915,120.00	0.00	0.00	0.00	-6,915,120.00
	Assets Totals	0.00	0.00	0.00	0.00	0.00
	Fund 80 Totals	0.00	0.00	0.00	0.00	0.00