SELECT BOARD MEETING MINUTES

PRESENT: Select Board: Jarod Harriman, Christopher Belanger, Tom Kennie; Ben Harris, Town Hall Manager; Yvonne Shaw, Tax Collector; Catherine Fisher, Treasurer and Select Board Clerk; Matthew Sevigny, Road Commissioner; Louis Rivers, Anela Ward, Jim Roberts, Mike Souliere

ADMINISTRATIVE:

Jarod Harriman declared the meeting open at 6:00 pm
Select Board approved the Agenda
The next meeting is ***Monday, August 11, 2025*** **at 6:00 pm**

Appointment(s): Appointments: Darin Demeule, Planning Board Member

Spirit of America Award: A Resolution was read awarding Louis Rivers the Dayton Spirit of America Award for his consistent volunteer activity as IT coordinator.

Angela Ward was introduced and welcomed as our new Deputy Clerk.

OLD BUSINESS:

1. ROADS –The logs at the dam on the roadside were moved and the signposts were be put up.
2. GMFR – new command car is in service; the FC is looking at the building's needs. The DOT will address the guard rail damage from a recent vehicle incident. Discussion was had about hydrants.
3. The Board would like to invoice the School Board for budget discussions and long-range planning on January 12th.
4. Trash conversation -Ben and Chris met with ECOMaine. The Board would like to meet with ECO Maine and the Budget Committee to hear more. Ben to invite to the next meeting.
5. 2022 Audit Draft presented. Can RHR start on the 2024 school audit? Ben to ask if they would bid on that aspect of our audit needs.
6. Tax Letter – changes to donations list

NEW BUSINESS:

1. Climate Resiliency grant opportunities – York County Soil and Water. Ben reported on the areas that the Town may get a benefit is we sign on (no costs) with the YCSW writing grants for us. No match requirements. The Maine changes to ordinances need to be discussed with the Planning Board.
2. New Conference Room Flag finial -Yvonne will donate a new Eagle finial
3. Fiscal 25 Expense and Revenue Summary; Fiscal 26 Expense and Revenue Summary (in yellow folders)

PUBLIC FORUM:

Jim Roberts asked why 85 Hight Road has 3 trash bins. If they have 3 units, it is not on file. Casella should only be picking up barrels as approved.

CORRESPONDENCE:

1. 7/14/25 email from Peter Coughlin re LRAP
2. 7/14/25 email from MCMA re Maine Model Franchise Review Update

ITEMS SIGNED:

1. Warrants A/P and P/R
2. Select Board Minutes July 7, 2025
3. Fire Commission Meeting Minutes
4. 2024 Real Estate & Personal Property Monthly Tax Report – May
5. 2024 Real Estate & Personal Property Monthly Tax Report – June
6. 2024 Certificate of Settlement
7. Time Off Request

Motion to adjourn by Chris; Passed 3/0; Adjourned at approximately 7:00 pm

*Minutes may not be verbatim; they may have been paraphrased for clarity.

____________________________ Jarod Harriman, Chair

____________________________ Chris Belanger

____________________________ Tom Kennie

Date: 8/11/25

SELECT BOARD MEETING **Monday July 21, 2025**

PLEASE SPEAK UP IF YOU ARE SPEAKING FROM THE FLOOR
DO NOT STACK CHAIRS DURING MEETING-This meeting is being audio recorded

Present	Selectmen:
Others	
Call to Order	TIME:
Approve Agenda	
Appointment, Resolution and meet	Appointments: Darin Demeule, Planning Board Member Spirit of America Award Angie Ward, Deputy Clerk
Old Business (Blue folder)	1. ROADS – 2. GMFR – 3. Which meeting to invite School Board to in January; 12th or 26th? 4. 2022 Audit Draft update; & 2023 5. More trash talk – ECO Maine 6. Tax Letter – changes to donations list (in each of your yellow folders) complete this tonight
New Business (Orange folder)	1. Climate Resiliency grant opportunities 2. New Conference Room Flag, pole and finial
Public Forum	
Correspondence	1. 7/14/25 email from Peter Coughlin re LRAP 2. 7/14/25 email from MCMA re Maine Model Franchise Review Update
Items to be signed	1. Warrants A/P and P/R 2. Select Board Minutes July 7, 2025 3. Fire Commission Meeting Minutes 4. 2024 Real Estate & Personal Property Monthly Tax Report – May 5. 2024 Real Estate & Personal Property Monthly Tax Report – June 6. 2024 Certificate of Settlement 7. Time Off Request
Executive Session	1. "I make a motion to enter executive session pursuant to: (if any) ((please fill in the time going in and coming out of Executive Sessions)
Outstanding Items	1. Dyer Lot Sign -BSA ding with Parks & Rec 2. *Catalis Website, we have a review to do and have already paid for any changes* 3. Catering Permit policy language and fees (Jennifer) 4.
Adjournment	Motion made to adjourn at: _______ Next Meeting: Monday 8/11, **2025 at 6:00 pm**

Workshop on Municipal Purchasing Policy

Road Commissioner policy

Road's review

Future workshops:

Trash

COPY

TOWN OF DAYTON
33 Clarks Mills Rd.
Dayton, ME 04005
499-7526

Incorporated April 7, 1854

CERTIFICATE OF APPOINTMENT

To: Darin Demeule

The undersigned municipal officers of the Town of Dayton do hereby appoint and confirm you as Planning Board Member.

Your term of office is to expire on 06/30/2026.

Given under our hands on this 21ST day of July, 2025.

****

Contact Information

Name: ______

Address: ______

______

Phone #: (H)______ (C)______

Email: ______

A Resolution by the Select Board of the Town of Dayton

Whereas, Louis Rivers has dedicated his time and energies organizing, researching, installing, upgrading, and monitoring various systems for the Town office computers, copiers, email and telephone; and

Whereas, Louis is a consistent volunteer, always available for the odd crisis;

Therefore **Be it Resolved** by the Select Board, in sincere gratitude and appreciation, that **Louis Rivers** is hereby recognized for his exemplary citizenship and outstanding accomplishments brought to this community, with the 2025 Dayton Spirit of America Foundation Tribute.

Signed this 21st Day of July, 2025

Jarod Harriman

Christopher Belanger

Thomas Kennie

When Maine Governor John McKernan stated, ".... I will create within the Executive Department a program to promote volunteerism in Maine ...." during his January 8, 1987 inauguration speech, Bruce Flaherty immediately thought about the possibility of a new 'Governor's Award for Volunteerism'! Since he has known John McKernan ever since the two were introduced as freshmen classmates at Dartmouth College, Flaherty wrote to Maine's new chief executive suggesting the establishment of a town volunteer recognition program culminating with the presentation of the new award at a state-wide event. Governor McKernan wrote back to Bruce on January 22, 1987, "Your thoughts about fostering greater volunteerism were great! As you know, I am very interested in this area and I have asked my staff to review your ideas and incorporate them into our program."

Although two separate suits brought against Governor John Sununu and the State of New Hampshire in conjunction with that state's volunteer recognition program discouraged the McKernan administration from adopting the ideas, Bruce continued to consider the possibility of a 'universal' volunteer recognition award. Over time it became apparent that a foundation should be established to oversee the presentation of the tribute. The name for that organization 'fell out of the air' when Bruce happened to be reading an article in the Monday, July 2, 1990 issue of the Boston Globe that began, "More than a decade after President Jimmy Carter warned of a crisis in the spirit of America ....". The phrase 'spirit of America' had a special 'ring' to it! 'Spirit of America Foundation' - a great name!

After an Augusta Kiwanis meeting circa April 12, 1990, Bruce met with Fred Hayward, Roger Pomerleau, and Don Taverner to sow the seeds for Spirit of America Foundation. Realizing that three volunteers of the caliber of Roger, Don, and Fred were interested in the proposed foundation's principles, Bruce sensed something 'big' was evolving! Working as a team, the four developed tentative criteria for a 'Spirit of America' award and solidified the organization.

The first Spirit of America Foundation tribute was presented to Alma Jones by Augusta Mayor William Burney on November 26, 1991! On June 7, 1992 Theresa Weber became the first youth to receive a Spirit of America tribute and 'Merry Christmas' (performed by China's Boynton Webber Post 179 and Auxiliary) became the first project to be recognized with that honor!

Spirit of America Foundation became incorporated with the State of Maine as of Oct. 16, 1990, applied for recognition as a 501(c)(3) public charity status from Internal Revenue Service, and got a letter dated December 13, 1995 from IRS granting the status (still in effect). The Foundation's mailing address is PO Box 5637, Augusta ME 04332.

Every year the Spirit of America Foundation Tribute is presented in the name of 100+ Maine municipalities. In many, Boards of Selectmen choose their town's tribute recipient and honor them at the annual town meeting. Radio personalities Don Brown and Ryan

Cote and national trainer Wayne Mitchell have spoken at many Spirit of America events – five times Maine's Governor attended the pre-pandemic annual event recognizing the past year's Spirit of America honorees of all Maine towns!

Town of Dayton

2025

THIS SPIRAME TRIBUTE IS HEREBY AWARDED TO

Louis Rivers

FOR OUTSTANDING COMMUNITY SERVICE

AUTHORIZED SIGNATURES

Treasurer

From: Coughlan, Peter <Peter.Coughlan@maine.gov>
Sent: Monday, July 14, 2025 2:07 PM
To: Treasurer
Subject: RE: LRAP

Hi Catherine,
Finalizing that now, but my staffer just had her 1st baby so got delayed........... you should be getting about $40K

Peter M. Coughlan, P.E.
Director, Maine Local Roads Center (LTAP)
Community Services Division
MaineDOT, Station 16, 24 Child St
Augusta ME 04333-0016
Ph: 207/624-3266 FAX: 207/624-3301
peter.coughlan@maine.gov

Integrity – Competence – Service

From: Treasurer <treasurer@dayton-me.gov>
Sent: Friday, July 11, 2025 3:15 PM
To: Coughlan, Peter <Peter.Coughlan@maine.gov>
Subject: LRAP

EXTERNAL: This email originated from outside of the State of Maine Mail System. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Any news yet on the towns' portion of the LRAP funds? We are trying to put our tax commitment together.
Thanks!!

Sincerely,
Catherine Fisher, Treasurer
Town of Dayton
Goodwins Mills Fire & Rescue
33 Clarks Mills Road
Dayton, ME 04005-7119
207-499-3035

Treasurer

From: MCMA <info@mecomm.org>
Sent: Monday, July 14, 2025 10:29 AM
To: MCMA Info
Subject: Maine Model Franchise Review Update

Fyi municipal officials, attorneys, and community media station staff,

MCMA has been working with Attorney Cynthia Pols to review and update the Model Franchise Agreement Template that was finally provided to us by the Maine Connectivity Authority (MCA) on June 6, 2025 and we will be ready to share that revised document with them and MMA following a vote by our Board of Directors within the next week.

Attorney Pols of Brunswick. Maine has an extensive background in communications law and municipal cable franchising, having worked in the Washington DC area for her entire career. Among her many accomplishments representing government agencies and nonprofits, she served as the Legislative and General Counsel at the National League of Cities and negotiated compromise legislation with the cable industry that resulted in the enactment by Congress of the Cable Communications Policy Act of 1984.

If you are a Maine Municipal Association member and you are in the franchise renewal process or will be soon, you may want to express your concern to them through your normal communication channels that your municipality is waiting for this model franchise agreement before you can begin or continue your renewal process. It has many benefits and protections for municipalities that were made possible by changes in Maine law in the past 3 years.

MCMA is relying on MMA to represent their members best interests and if you wish to be part of their review process of the document that we will be submitting to them, you may contact their legal team directly. Don't forget to keep your municipal attorneys in the loop.

MCMA is bringing forward a document that is both fair to municipalities and Video Service Providers (VSP's) while strictly following all Federal and State statutes. We appreciate your continued patience and understanding as we move through this lengthy process. You may want to check your existing franchises to see if they are within the 36 month renewal window, **some have automatic extensions that you may want to modify prior to that window.**

Here is the link to all Charter franchises in Maine:
https://www.spectrum.com/franchise-agreements/maine
and Comcast Franchises:
https://www.xfinity.com/mainefranchises

Apologies if you have already received this update from another of our lists, please, please share with your relevant municipal officials and let us know if you have any questions.

Thank you,
Tony

bcc: MCMA Board and partners

Tony Vigue, LPC Committee
Maine Community Media Association
443 Western Ave #1073
South Portland, ME 04106
Email: info@mecomm.org
Website: www.mecomm.org

Smith & Associates, CPAs
A Professional Association

500 US Route One, Suite 102 • Yarmouth, Maine 04096
Ph (207) 846-8881 • Fax (207) 846-8882
www.smithassociatescpa.com

Town Selectmen and Treasurer
TOWN OF DAYTON
Dayton, Maine

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Dayton as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following to be material weaknesses:

<u>Accounting Policy Update and Cross-Training</u>

During the year under audit, the Town experienced multiple instances of turnover in the Town's accounting department. This resulted in a delay in performance of procedures designed to detect and correct misstatements in the accounting records and financial statements. As a result, material corrections were made as part of our audit.

The Town's accounting policies and procedures have not been updated to provide a sufficiently accurate and in-depth system of internal controls necessary to allow the prevention or detection of misstatements on a timely basis. The two main goals of developing and documenting an effective set of accounting policies and procedures is to provide reasonable assurance that the Town's specific objectives will be achieved and to set up a system of checks and balances which safeguard the assets of the Town. It was also noted that the policies and procedures that were documented and up-to-date were not consistently followed during the year as staffing changes occurred. In order to avoid overlooking or nonperformance of critical job functions, we recommend that the Town implement redundancy in all critical job functions. Should an employee leave, go on vacation, or become ill for an extended period, someone else can temporarily, and competently, fill that function.

Cash Account Reconciliations and Reviews

During our fieldwork we discovered that the bank reconciliations contained numerous errors throughout the year. The cash accounts for the Town were reconciled on a monthly basis and documented; however, the reconciliations were not performed timely due to lack of staffing. In addition, the accounting system reconciliations do not compare the ending reconciliation balance to the general ledger balance as a number of material adjustments were necessary to correct the ending recorded cash account balance including an unknown adjustment recorded as miscellaneous income in the amount of $84,847 which is a material amount.

We recommend careful review of bank reconciliations including tying cleared balances to those within the reported statements and to the general ledger. All reconciling items should be promptly investigated and adjusted (if necessary) with adequate explanations and all old outstanding checks should be researched and cleared up. Any correcting transactions should be proofed to ensure accuracy before finalizing the reconciliations.

A significant deficiency is a deficiency , or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in internal control to be significant deficiencies:

Year-end Close and Account Review

The following transaction types required tracking, calculations, reconciliation, and ultimately adjustment at year-end: Accrued compensated absences, accrued payroll, accounts receivable, and, accounts payable.

We recommend accounting for these transaction types at year-end for inclusion in the financial statements. While Smith & Associates, CPAs' services have been utilized to prepare the financial statements, it is imperative that the schedules subject to audit procedures and used for the preparation are completed accurately and timely. We recommend additional procedures be put in place to ensure accurate and timely financial reporting for all transaction types.

Capital Asset Record Maintenance

During our audit; we noted that the records for capital asset additions and deletions were not maintained centrally with the Treasurer but instead were maintained by the specific department solely. This lead to miscommunication between the Treasurer and Department Heads (exacerbated by the change in personnel) as to what assets were placed in service and/or retired during the year.

We recommend that documentation and listings of capital assets be maintained centrally and be updated on a regular basis to avoid error or omission.

Accounting for Other Governmental Funds

We noted that many of the non-major other governmental funds (capital project funds and special revenue funds) were not accounted for during the year. Transfers, revenues, and expenditures were not recorded in the appropriate fund resulting in inaccurate year-end balances in these funds.

We recommend that the accounting department establish procedures to track and adjust these balances throughout the year. This will help provide the Selectmen with more up to date information on the related accounts throughout the year.

This communication is intended solely for the information and use of the Town Selectmen, Treasurer and others within the Town, and is not intended to be and should not be used by anyone other than these specified parties.

SMITH & ASSOCIATES, CPAs
A Professional Association

Yarmouth, Maine
July 24, 2025

Smith & Associates, CPAs
A Professional Association

500 US Route One, Suite 102 • Yarmouth, Maine 04096
Ph (207) 846-8881 • Fax (207) 846-8882
www.smithassociatescpa.com

Town Selectmen and Treasurer
TOWN OF DAYTON
Dayton, Maine

We have audited the financial statements of the governmental activities, each major fund and, the aggregate remaining fund information of the Town of Dayton for the year ended June 30, 2022, and have issued our report thereon dated July 24, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 21, 2022. Professional standards also require that we communicate to you the following information related to our audit.

<u>Significant Audit Matters</u>

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we advise management about the appropriateness accounting policies and their application. The significant accounting policies used by the Town of Dayton are described in Note 1 to the financial statements. As described in Note 1, the Town of Dayton adopted the provisions of the Governmental Accounting Standards Board (GASB) Statement 87 – Leases. GASB No. 87 expands required reporting of long-term commitments. Management has determined that no lease agreements exist that apply under the new statement. We noted no transactions entered into by the governmental unit during the year for which there is lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about the past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements were:

Useful Lives
Management's estimates of the useful lives of depreciable assets are based according to the Town's Fixed Asset Policy. We evaluated the key factors and assumptions used to develop the useful lives schedule contained in the Fixed Asset Policies in determining that it is reasonable in relation to the financial statements taken as a whole.

Net Pension and OPEB Liabilities
Management's estimates of the Town's net pension liability and the related deferred inflow and outflows of resources, along with similar amounts for applicable OPEB plans, are based on

information provided by Maine Public Employees Retirement System and the Maine Municipal Employees Health Trust. We evaluated the key factors and assumptions used in developing this information in determining that these estimates are reasonable in relation to the financial statements taken as a whole.

Certain financial statements disclosures are particularly sensitive because of their significance to the financial statement users. The most sensitive disclosure affecting the financial statements was:

Property Taxes
The disclosure of Property Taxes in Note 3 to the financial statements describes the assessed value, the tax rate, the year end taxes receivable and overall collection rate for the Town. The collection rate is a guideline for cash flow and budgeting purposes in the next calendar year.

Concentration of Risk/Economic Dependency
The disclosure of the concentration of the Town's largest taxpayer describes the abatement agreement entered into subsequent to the fiscal year-end with a significant impact on future year valuation of the Brookfield White Pine Hydro, LLC property.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit. The completion of the audit was delayed because the financial statements and audit documentation were not provided to the auditors timely. Management should implement procedures that will help improve the completion of the financial statements and audit documentation in a timely manner.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. With the exception of the expense and revenue classification of cash reconciliation variances, Management determined their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements of the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgement, such uncorrected misstatements are immaterial to the financial statements under audit. In addition, some misstatements resulted in audit adjustments, some of which are material. A schedule of the audit adjustments is attached to this letter.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreement arose during the course of our audit.

Management Representation

We have requested certain representations from the management that are included in the management representation letter dated July 24, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Town of Dayton's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to out retention.

<u>Other Matters</u>

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to the retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

School Department Funds

We continue to note that the School Department's student activities fund is accounted for outside of the School's accounting software. While this activity and balance of this fund is not material to the financial statements as a whole, and does not involve complicated transactions or accounting requirements, we nonetheless would recommend that the Town consider utilizing its existing accounting software to record the activities and balance of this fund as well.

Required Supplementary Information

We applied certain limited procedures to the Schedule of Proportionate Share of Net Pension Liability, Schedule of Pension Contributions, and the several Schedules of OPEB Liabilities and Related Ratios, which are required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Management has omitted Management's Discussion and Analysis (MD&A) that accounting principles generally accepted in the United States of America requite to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

We were engaged to report on the Schedule of Expenditures of Federal Awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period., and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Upcoming Accounting Changes

GASB Statement No. 101 Compensated Absences

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 101, Compensated Absences, which establishes standards of accounting and financial reporting for (a) compensated absences, and (b) associated salary-related payments, including certain defined contribution pensions and defined contribution other post-employment benefits (OPEB). The statement requires that a liability should be recognized for any type of leave that has not been used at year-end if (a) The leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Examples of leave that should be reviewed, and potentially measured under GASB Statement No. 101 are vacation leave, paid time off leave, holiday leave, and sick leave. Examples of leave that are excluded from GASB Statement No. 1010 are parental leave, military leave, and jury duty leave. GASB Standard No. 101, Compensated Absences is applicable to the Town's financial statements for the year ended June 30, 2025.

GASB Statement No. 102 Certain Risk Disclosures

In December 2023, the Governmental Accounting Standards Board (GASB) issued Statement No. 102, Certain Risk Disclosures, which establishes the requirements for disclosing, in the notes to the financial statements, the risks related to a government's vulnerabilities due to certain concentrations or constraints that is essential to their analyses for making decisions or assessing accountability. Governments may be vulnerable to risks from certain concentrations or constraints that limit its ability to acquire resources or control spending. Concentration risk is a lack of diversity related to an aspect of a significant inflow of resources (revenues) or outflow of resources (expenses). Constraint risk is a limitation that is imposed by an external party or by formal action of a government's highest level of decision-making authority. GASB Statement No. 102, Certain Risk Disclosures is applicable to the Town's financial statements for the year ended June 30, 2025.

GASB Statement No. 103 Financial Reporting Model Improvements

In April 2024, The Governmental Accounting Standards Board (GASB) issued Statement No. 103, Financial Reporting Model Improvements, which establishes improvements to key components of the financial reporting model to enhance effectiveness in providing information that is essential for decision making and assessing a government's accountability. The Statement addresses application issues related to management's discussion and analysis, unusual or infrequent items, presentation of the proprietary fund statements of revenues, expenses, and changes in fund net position, major component unit information, and budgetary comparison information. GASB Statement No. 103, Financial Reporting Model Improvements is applicable to the Town's financial statements for the year ended June 30, 2026.

Restriction on Use

This communication is intended solely for the information and use of the Town Selectmen, Treasurer and others within the Town, and is not intended to be and should not be used by anyone other than these specified parties.

SMITH & ASSOCIATES, CPAs
A Professional Association

Yarmouth, Maine
July 24, 2025

Index

ALG-CX-12.2: Audit Difference Evaluation Form

Governmental Unit: Town of Dayton

Financial Statement Date: 6/30/2022

Completed by: AJS

Date: 7/17/25

Opinion Unit: GF and GA

A Listing of Known Audit Differences Over: 3,650

Instructions: This form may be used to accumulate audit differences (AD) greater than the amount considered trivial (documented at Step 5 of ALG-CX-2.1). This form should *not* include normal closing entries. At the end of the audit, evaluate all uncorrected audit differences, individually and in the aggregate, in the context of individual opinion units and conclude on whether they materially misstate the financial statements of an opinion unit taken as a whole. Thus, a separate "Audit Difference Evaluation Form" should be prepared for each opinion unit. Before evaluating the effect of uncorrected misstatements, reassess whether materiality is still appropriate based on the entity's actual financial results. The notes following the table provide explanations and a listing of qualitative considerations in evaluating materiality. The form allows for quantifying the effect of misstatements, using both the rollover and iron curtain methods, as appropriate. You need to be familiar with the guidance in section 1010 before completing this form.

Description (Nature) of Audit Difference (AD)	Factual (F), Judgmental (J), or Projected (P)	Cause	Work-paper Ref.	Financial Statement Effect—Amount of Over- (Under-) statement of: Total Assets	Total Liabilities	Working Cap.	Fund Balance/Net Position	Revenues	Expen.	Change in Fund Balance/ Net Position
Abatement cutoff error	F	Abatement approved prior to year end recorded in subsequent period	Prior Year	0	0		0	0	4,349	4,349
FEMA Receivable	F	FEMA reimbursable expenses incurred during fiscal year, however, receivable/revenue not recorded until subsequent year	Prior Year	0			0	6,636		6,636

DRAFT

Classification of Cash Variance **$84,846.83**	J	The book balance did not reconcile to the bank balance at 6/30/2022; subsequently an audit adjustment was made to correct the book balance; however, the proper classification of the adjustment to revenues or expenses including the proper revenue or expense type was not known. No effect on Fund balance/net position.								
Total				0	0	0	0	6,636	4,349	10,985
Less audit adjustments subsequently booked				0						
Net unadjusted AD—current year (iron curtain method)				0	0	0	0	6,636	4,349	10,985
Effect of unadjusted AD—prior years								-6,636	-4,349	-10,985
Combined current year and prior year AD (rollover method)				0	0	0	0	0	0	0
Financial statement caption totals				4,75[illegible]46	1,494,168		3,260,978	7,222,002	6,719,342	502,660
Current year AD as % of F/S captions (iron curtain method)				0.[illegible]%	0.00%	0.00%	0.00%	0.09%	0.06%	2.19%
Current and prior year AD as % of F/S captions (rollover method)				[illegible]00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Qualitative Factors: Describe qualitative factors that entered into your evaluation of whether uncorrected accumulated misstatements are material, individually or in the aggregate, in relation to specific accounts and disclosures and to the financial statements as a whole, and the reasons why.

Prior year misstatements impacted current year revenue and expense recognition, but the fund balance net position is correct at year end per rollover method.
The classification of the AJE for the cash balance does materially impact the revenue, expense/expenditure classifications as noted in the "basis for qualified opinions" section of the auditor's report. This misstatement is not pervasive, so it does not cause a material misstatement to the financial statements as a whole.

Conclusion: Based on the results of the evaluation performed above, as well as the consideration of qualitative factors, uncorrected audit differences, individually and in the aggregate, ○ do ◉ do not cause the financial statements of opinion unit taken as a whole to be materially misstated.

Qualitative Considerations in Evaluating Materiality

The judgment about whether a misstatement is material is influenced by qualitative considerations as well as quantitative considerations. The following are examples of qualitative considerations:

1. The effect of the misstatement on overall trends, for example, a misstatement that changes a decrease in fund balance to an increase in fund balance.
2. The effect of the misstatement on other financial statement components (that is, the pervasiveness of the misstatement).
3. The effect of the misstatement on the government's compliance with legal and contractual provisions, such as revenue misstatements that might affect

Client:	TOWN OF DAYTON
Engagement:	2022 Audit
Current Period:	06/30/2022
Workpaper:	Adjusting Entries

Account	Description	Debit	Credit	Net Income Effect
AJE01				
To adjust accrued payroll to actual per ALL-10				
14-201-00	ACCRUED PAYROLL	0.00	1,370.10	
E36-10	FD-PERSONNEL SERVICES	1,370.10	0.00	
E10-10	GG - Personnel Services	0.00	2,813.08	
E10-11	GG-BOARD & COMMITTEES	0.00	269.50	
E10-30	GG-MUNICIPAL BUILDING	0.00	112.50	
E10-10	GG - Personnel Services	5,513.18	0.00	
E10-11	GG-BOARD & COMMITTEES	40.16	0.00	
E10-30	GG-MUNICIPAL BUILDING	202.50	0.00	
E10-12	GG-EMPLOYEE BENEFITS	451.21	0.00	
01-206-00	ACCRUED PAYROLL TOWN	0.00	3,011.97	
01-206-03	ACCRUED PAYROLL FIRE DEPARTMEN	0.00	1,370.10	
01-140-14	DUE FROM FUND 14	1,370.10	0.00	
Total		8,947.25	8,947.25	(4,382.07)
AJE02				
To reclassify accounts payable from cash for checks not yet written at 6/30/2022				
01-300-00	TOWN ACCOUNTS PAYABLE	0.00	56,692.80	
14-200-00	ACCOUNTS PAYABLE	0.00	8,058.39	
01-100-00	CASH-GORHAM SAVINGS	48,112.80	0.00	
14-100-00	GORHAM GMFR CASH ACCOUNT	8,058.39	0.00	
01-520-00	FUND BALANCE TOWN	6,360.00	0.00	
E40-45	Waste-WASTE MANAGEMENT	2,220.00	0.00	
Total		64,751.19	64,751.19	(2,220.00)
AJE03				
Per CAT to clear duplicate 3/31/2022 school portion workers comp				
01-100-02	CASH-SCHOOL WASHOUT ACCOUNT	9,399.86	0.00	
01-100-00	CASH-GORHAM SAVINGS	0.00	9,399.86	
Total		9,399.86	9,399.86	0.00
AJE04				
To adjust ambulance receivables per TFB-10				
14-135-00	Ambulance Receivables	0.00	6,228.79	
14-135-01	Allowance for Uncollectible Accounts	7,007.53	0.00	
R37-003	AMBULANCE SERVICE	0.00	778.74	
Total		7,007.53	7,007.53	778.74
AJE05				
To reclassify education portion of tax assessment				
R99-99	School Portion of Town Tax Commitment	0.00	2,897,043.00	
R10-100	Anticipated Real Estate Tax	2,897,043.00	0.00	
Total		2,897,043.00	2,897,043.00	0.00
AJE06				
To reclassify GF and School FB to beginning balance				
01-390-00	EDUCATION RESERVE	0.00	197,581.00	
01-520-00	FUND BALANCE TOWN	197,581.00	0.00	
Total		197,581.00	197,581.00	0.00
AJE07				
To reclassify transfer account for sweep per ALA-10				
01-100-03	DEPOSIT IN TRANSIT	202,786.10	0.00	
01-100-00	CASH-GORHAM SAVINGS	0.00	202,786.10	
Total		202,786.10	202,786.10	0.00
AJE08				
To adjust ARPA account balance to actual				
20-100-00	GORHAM SAVINGS ARPA ACCOUNT	109,946.05	0.00	
01-100-00	CASH-GORHAM SAVINGS	0.00	109,946.05	
Total		109,946.05	109,946.05	0.00
AJE09				
To reverse duplicate entries posted by Town to School wash account per ALA-11				
01-100-02	CASH-SCHOOL WASHOUT ACCOUNT	20,023.02	0.00	
01-100-00	CASH-GORHAM SAVINGS	0.00	20,023.02	
Total		20,023.02	20,023.02	0.00
AJE10				
To adjust accounts receivable to actual per client ALB-10				
01-135-00	ACCOUNT RECEIVABLES TOWN	34,519.00	0.00	
R10-405	HOMESTEAD EXEMPTIONS	0.00	33,626.00	
R10-415	VETERANS REIMBURSEMENT	0.00	893.00	

01-135-00	ACCOUNT RECEIVABLES TOWN	2,777.50	0.00	
01-580-00	DFB-GMFR CAPITAL EQUIPMENT	0.00	2,777.50	
Total		**37,296.50**	**37,296.50**	**34,519.00**

AJE11
To reclassify Lyman payment for fire truck lease; Dayton CP fund expense

R38-001	FD CAPITAL	111,749.28	0.00	
E38-85	FD CAPITAL - CAPITAL IMPROVEMENT	0.00	111,749.28	
Total		**111,749.28**	**111,749.28**	**0.00**

AJE12
To reclassify transfers to other governmental funds

E30-85	PS-CAPITAL IMPROVEMENT	8,000.00	0.00	
01-580-05	GMFR BUILDING IMPROVEMENTS	0.00	8,000.00	
E10-85	GG-CAPITAL IMPROVEMENT	8,000.00	0.00	
01-580-04	DFB-MUNICIPAL CAPITAL IMPROV	0.00	8,000.00	
E30-85	PS-CAPITAL IMPROVEMENT	64.00	0.00	
01-580-24	DFB-FIRE WATER HYDRANT	0.00	64.00	
E30-85	PS-CAPITAL IMPROVEMENT	14,675.00	0.00	
01-580-25	DFB-GMFR FACILITIES, SYSTEMS	0.00	14,675.00	
E10-10	GG - Personnel Services	4,000.00	0.00	
E10-90	GG - TRANSFERS	0.00	4,000.00	
E10-90	GG - TRANSFERS	7,439.03	0.00	
01-580-10	DFB-BUILDING & MAINTENANCE	0.00	7,439.03	
01-580-27	ARPA	0.00	110,073.79	
E26-87	ARPA EXPENSE	110,073.79	0.00	
01-140-20	DUE FROM FUND 20	109,946.05	0.00	
20-140-01	DUE TO DUE FROM FUND 1	0.00	109,946.05	
Total		**262,197.87**	**262,197.87**	**(148,251.82)**

AJE13
To adjust interest income per client ALA-21

01-101-00	CASH-BOND PROCEEDS	133.52	0.00	
R25-010	BOND INTEREST & PROCEEDS	0.00	133.52	
Total		**133.52**	**133.52**	**133.52**

AJE14
To adjust GMFR cash to actual per analysis TFA-11

01-100-00	CASH-GORHAM SAVINGS	0.00	1,170.24	
14-100-00	GORHAM GMFR CASH ACCOUNT	1,170.24	0.00	
14-310-47	MAINEPERS EMPLOYEE MATCH	13,463.35	0.00	
14-100-00	GORHAM GMFR CASH ACCOUNT	0.00	13,463.35	
14-135-00	Ambulance Receivables	243.98	0.00	
14-135-05	Insurance Claims Receivable	11,695.47	0.00	
14-100-00	GORHAM GMFR CASH ACCOUNT	0.00	11,939.45	
R37-003	AMBULANCE SERVICE	2,412.10	0.00	
14-100-00	GORHAM GMFR CASH ACCOUNT	0.00	2,412.10	
01-100-00	CASH-GORHAM SAVINGS	7,050.84	0.00	
14-100-00	GORHAM GMFR CASH ACCOUNT	0.00	7,050.84	
01-100-00	CASH-GORHAM SAVINGS	15,603.35	0.00	
14-100-00	GORHAM GMFR CASH ACCOUNT	0.00	15,603.35	
14-100-00	GORHAM GMFR CASH ACCOUNT	0.00	1,470.69	
E37-25	FD-GENERAL SERVICES	1,470.69	0.00	
14-100-00	GORHAM GMFR CASH ACCOUNT	5,318.64	0.00	
01-100-00	CASH-GORHAM SAVINGS	0.00	4,128.67	
14-310-40	ICMA	0.00	220.08	
E37-25	FD-GENERAL SERVICES	0.00	860.99	
E36-10	FD-PERSONNEL SERVICES	0.00	11.16	
14-310-44	FD HOUSE FDS	0.00	97.74	
14-140-01	DUE TO FUND 1	17,355.28	0.00	
01-140-14	DUE FROM FUND 14	0.00	17,355.28	
Total		**75,783.94**	**75,783.94**	**(3,010.64)**

AJE15
To adjust to adjusted bank balance per reconciliation prepared by Marc Roy (S&A Only)

01-100-00	CASH-GORHAM SAVINGS	84,846.83	0.00	
R01-999	MISC	0.00	84,846.83	
01-100-00	CASH-GORHAM SAVINGS	4,128.67	0.00	
R01-999	MISC	0.00	4,128.67	
01-100-00	CASH-GORHAM SAVINGS	1,170.24	0.00	
R01-999	MISC	0.00	1,170.24	
Total		**90,145.74**	**90,145.74**	**90,145.74**

AJE16
To adjust opening balances per OB-1

14-145-01	PREPAID EXPENSES	28,791.40	0.00	
14-520-00	FUND BALANCE	0.00	28,791.40	
01-550-10	RESERVED FUND BALANC-TOWN DOGS	0.00	4,000.00	
01-520-00	FUND BALANCE TOWN	4,000.00	0.00	
Total		**32,791.40**	**32,791.40**	**0.00**

AJE17				
To adjust payroll liabilities per TFA-20				
14-310-37	HEALTH	0.00	4,171.56	
E36-12	FD-EMPLOYEE BENEFITS	4,171.56	0.00	
14-310-35	VISION	0.00	94.86	
E36-12	FD-EMPLOYEE BENEFITS	94.86	0.00	
Total		4,266.42	4,266.42	(4,266.42)
AJE18				
To reconcile accounts to school audit per GW-6.2				
19-140-01	DUE TO FUND 1	4,041.69	0.00	
01-140-19	DUE FROM FUND 19	0.00	4,041.69	
R01-999	MISC	9,399.86	0.00	
01-310-08	WORKERS COMPENSATION SCHOOL	0.00	9,399.86	
01-140-00	DUE TO/FROM	1,482.00	0.00	
E50-50	Educ-EDUCATION (All School Accts, P/Y)	0.00	1,482.00	
01-140-13	DUE FROM FUND 13	0.00	610.50	
E50-50	Educ-EDUCATION (All School Accts, P/Y)	610.50	0.00	
Total		15,534.05	15,534.05	(8,528.36)
AJE19				
To correct prior period duplicate recording of GMFR accrued payroll				
E36-10	FD-PERSONNEL SERVICES	0.00	7,962.92	
14-140-01	DUE TO FUND 1	7,962.92	0.00	
Total		7,962.92	7,962.92	7,962.92
GRAND TOTAL		4,155,346.64	4,155,346.64	(37,119.39)

Treasurer

From: hlgsupport@harriscomputer.com
Sent: Monday, May 19, 2025 2:16 PM
To: Catherine Fisher
Subject: Ticket [882866] was updated. - Reality issues with reports
Attachments: TrialBalance Dayton Fund 01-01.pdf

--- Please reply above this line ---

Ticket 882866 - Reality issues with reports

The following ticket was updated. You can view these changes by clicking on the ticket link which will direct you to our portal.

The current status of the ticket is: Next Release

Comment

Good news! We have developed a fix for this issue. It will be scheduled to be included in the next TRIO Web release!

-Chris

- Chris Lord 5/19/2025 2:14 PM

Comment

Hello Catherine,

I loaded you town's data on a previous TRIO version, attached the PDF with the TRIAL balance report for funds 01 to 01 (numbers on this file are matching the other budgetary reports).

I hope this helps while this is resolved on our end.

- Andy Elizondo 5/7/2025 4:40 PM

Comment

Hello Catherine,

We have confirmation that the TRIAL balance report as it is currently missing the adjustments (from COA) on the totals - generating the difference in totals when comparing to either current account status or detailed reports.

COPY

Certificate Of Settlement

36 M.R.S.A § 763

COUNTY OF york ss. STATE OF MAINE

TO: shaw, Tax Collector of the Municipality of Dayton within this County:
We hereby certify that the 2024 taxes committed to you consisting of:

Real and Personal Tax commitments:	$4,241,742.58	
Supplemental commitments totaling:	$16,833.77	
Interest	$4,497.57	
A grand total of:		$4,263,073.92
Cash Payments:	$4,215,185.04	
Abatements Granted:	$6,039.33	
Tax Lien Mortgages: (Recorded in the york County Registry of Deeds)	$41,780.22	
Other Credits:	$0.00	
A net total of:		$4,263,004.59
Balance Due of:		$69.33

Under authority contained in MRSA, Title 36, Section 763, as amended, we hereby discharge you from further liability or obligation to collect the balance due of : $69.33
and acknowledge receipt of the tax lists for the taxable year 2024.

Given under our hands this 9th day of July 2025.

Municipal Officers

PTA 258 (05/00)

2024 REAL ESTATE & PERSONAL PROPERTY MONTHLY TAX REPORT

COPY

MAY 2025

I, Yvonne P. Shaw, Tax Collector for the Muncipality of Dayton, York County, hereby certify the following activity with the collection of taxes for the year 2024.

Real & Personal Tax Commitments:	$4,241,742.58
Supplemental Commitments Totaling:	$16,833.77
Interest 8%	$4,487.14
Grand Total to be collected	$4,263,063.49

Cash Payments	$4,211,167.85
Abatements Granted	$6,039.33
Tax Liens Recorded for Tax Year 2024	$41,780.22
A net total collected:	$4,258,987.40
Balance Due:	$4,076.09

NOTES: 3 ACCOUNTS REMAIN WITH A BALANCE DUE

Given to the Board of Selectpersons this
MONDAY, 7-21-25

Town of Dayton Muncipal Officiers:

Jarod Harriman ______________________

Christopher Belanger ______________________

Thomas Kennie ______________________

Respectively Submitted:
Yvonne P. Shaw, Tax Collector

yearly Real Estate comparision, Amount due at end of month, and # of accounts with balance due.

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE
2024	**0**	**3803145.19**	**336393.68**	**171196.54**	**169747.28**	**142606.04**	**130919.95**	**111028.56**	**91999.09**	**55633.23**	**4076.09**	
			104	**66**	**68**	**55**	**48**	**39**	**34**	**21**	**3**	
2023	0	3948580.27	468476.75	232390.85	199580.38	158518.9	126839.14	107696.25	87275.39	57448.57	269.28	269.28
		860	140	79	69	56	45	40	35	24	2	2 PP
2022	0	3569305.5	311846.86	193758.85		135835.57	126949.87	108910.97	87356.05	67940.8	807.42	666.94
		993		79		60	53	44	35	30	3	3
2021	0	3587348.55	238686.18	198213.11	170383.27	150465.88	137869.92	108208.48	95612.98	58773.67	44462.31	6423.31
		935	96	85	70	64	60	46	38	25	17	2
2020	0	3360463.85	334678.62	220595.65	173955.41	172204.86	142581.69	113106.16	68099.91	50108.89	41921.26	87.98
		894	126	98	77	75	67	49	31	20	17	1 PP
2019	**0**	3222397.59	284053.19	194630.5	177623.96	**172245.81**	**151,732,.55**	**130072.81**	**0**	**86679.75**	**60295.38**	**725.45**
		865	132	89	82	80	68	57		39	27	pp
2018	**0**	3353804.07	807757.28	233760.34	196777.35	173434.41	151079.07	**126592.95**	**97967.39**	**75643.62**	**1859.41**	**1873.75**
			170	95	85	77	65	**55**	**42**	**35**	**PP**	**PP**
2017	0.00	3271218.96	481524.11	261705.45	211225.61	185518.09	185518.09	175757.48	117020.28	67771.92	44410.77	990.67
			189	107	93	83	77	66	56	38	29	pp
2016	0.00	3117305.91	519403.5	246109.17	207371.57	194720.98	166130.09	128189.38	102269.06	71959.73	56987.86	3254.987
			185	101	92	87	78	66	56	41	35	pp

Excise Report Vehicle			2024-2025			CURRENT		PREVIOUS YEAR	
			in-person		*RR*				
Month	EXCISE	TRANSFER	vehicle	rapid	vehicle	2024-2025		*2023-2024*	
	collected	collected	count	renewal	count	actual			
July	$38,024.78	$30.00	210	$16,023.58	85	$54,078.36		$51,045.75	
August	$37,910.27	$15.00	182	$13,497.28	73	$51,422.55		$68,800.73	
Sept	$35,174.23	$24.00	165	$15,612.28	74	$50,810.51		$41,394.96	
Oct	$38,424.31	$45.00	175	$14,583.40	73	$53,052.71		$46,150.87	
Nov	$27,751.66	$24.00	104	$10,277.53	56	$38,053.19		$41,261.12	
Dec	$32,044.45	$36.00	143	$8,385.60	46	$40,466.05		$33,475.49	
Jan	$33,626.36	$36.00	139	$10,716.36	59	$44,378.72		$48,047.56	
Feb	$59,096.32	$30.00	154	$11,185.25	65	$70,311.57		$86,278.20	
March	$46,804.90	$30.00	239	$10,287.01	85	$57,121.91		$39,011.62	
April	$43,098.65	$21.00	218	$17,199.00	78	$60,318.65		$48,763.26	
May	$58,446.37	$27.00	308	$11,811.40	70	$70,284.77		$64,335.15	
June									
TRUCK EXCISE	$3,693.52					$3,693.52			
totals:	$454,095.82			$139,578.69		$593,992.51		$568,564.71	
			2037		764				
						$500,000.00		*$400,000.00*	
						GOAL		GOAL	

SUBMITTED ON : 7-21-25
Yvonne P Shaw

2024 REAL ESTATE & PERSONAL PROPERTY MONTHLY TAX REPORT

COPY

JUNE 2025

I, Yvonne P. Shaw, Tax Collector for the Muncipality of Dayton, York County, hereby certify the following activity with the collection of taxes for the year 2024.

Real & Personal Tax Commitments:	$4,241,742.58
Supplemental Commitments Totaling:	$16,833.77
Interest 8%	$4,497.57
Grand Total to be collected	$4,263,073.92

Cash Payments	$4,215,185.04
Abatements Granted	$6,039.33
Tax Liens Recorded for Tax Year 2024	$41,780.22
A net total collected:	$4,263,004.59
Balance Due:	$69.33

NOTES: 1 personal property account with a balance due

Given to the Board of Selectpersons this
MONDAY, 7-21-25

Town of Dayton Muncipal Officiers:

Jarod Harriman ____________________

Christopher Belanger ____________________

Thomas Kennie ____________________

Respectively Submitted:
Yvonne P. Shaw, Tax Collector

yearly Real Estate comparision,				Amount due at end of month, and # of accounts with balance due.								
	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE
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			104	**66**	**68**	**55**	**48**	**39**	**34**	**21**	**3**	**1**
2023	0	3948580.27	468476.75	232390.85	199580.38	158518.9	126839.14	107696.25	87275.39	57448.57	269.28	269.28
		860	140	79	69	56	45	40	35	24	2	2 PP
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		865	132	89	82	80	68	57		39	27	pp
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Excise Report Vehicle			2024-2025			CURRENT	PREVIOUS YEAR
			in-person		*RR*		
Month	EXCISE	TRANSFER	vehicle	rapid	vehicle	2024-2025	*2023-2024*
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Oct	$38,424.31	$45.00	175	$14,583.40	73	$53,052.71	$46,150.87
Nov	$27,751.66	$24.00	104	$10,277.53	56	$38,053.19	$41,261.12
Dec	$32,044.45	$36.00	143	$8,385.60	46	$40,466.05	$33,475.49
Jan	$33,626.36	$36.00	139	$10,716.36	59	$44,378.72	$48,047.56
Feb	$59,096.32	$30.00	154	$11,185.25	65	$70,311.57	$86,278.20
March	$46,804.90	$30.00	239	$10,287.01	85	$57,121.91	$39,011.62
April	$43,098.65	$21.00	218	$17,199.00	78	$60,318.65	$48,763.26
May	$58,446.37	$27.00	308	$11,811.40	70	$70,284.77	$64,335.15
June	$64,908.02	$27.00	261	$13,544.03	70	$78,479.05	$53,385.15
TRUCK EXCISE	$3,693.52					$3,693.52	4117.49
totals:	$519,003.84			$153,122.72		$672,471.56	$626,067.35
			2298		834		
						$500,000.00	*$400,000.00*
						GOAL	GOAL

SUBMITTED ON : 7-21-25

Yvonne P Shaw

YS

Towns of Dayton and Lyman
Goodwin's Mills Fire-Rescue
481 Goodwin's Mills Road
Lyman, Maine 04002-7524
(207) 499-7878

COPY

Lyman-Dayton Fire Commission
Fire Commissioner Victoria Gavel
Fire Commissioner Christopher Belanger
Fire Chief Dylan Martin

FIRE COMMISSION MEETING MINUTES

DATE: June 05, 2025

TIME: 5:00pm *Started: 17:30 / Ended: 18:30*

1. PERSONNEL

   a. Fire Chief position
      i. *Approved Chief's salary to be set as previously budgeted. ($100,006.14).*
      ii. *Approved Chief's PTO to be placed at Step 2 (Year 5) counting his time as part-time Deputy Chief. (Accrue 8.77 hours per pay-period).*
      iii. *Approved Chief Martin to go into a negative PTO balance for already scheduled vacation end of July into August. (roughly two weeks)*

   b. Appointment of Acting Deputy Chief
      i. *Chief Martin requested Capt. Cole Tarbell be promoted to Acting Deputy Chief effective immediately to assist with transition period, vacation time, and administrative workload. FC members voted in the affirmative, and to be reviewed by September 1, 2025.*

   c. Posting for Fulltime Firefighter position
      i. *Chief Martin requested authorization to post for a full-time firefighter position pending the FY26 budget approvals at both upcoming town meetings. FC Members approved.*

2. ASSETTS

   a. 2016 Explorer
      i. *Explorer command vehicle was placed out of service with equipment removed. Alfred FD will be taking ownership sometime after July 1 as previously approved by the Fire Commission.*

3. FACILITIES

   a. *Nothing reported.*

4. BUDGET

   a. FY24-25 Wrap Up
      i. *FY25 is coming to a close, and all lines are looking good.*

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b. SAFER Grant
   i. *DC Harris discussed applying for a SAFER grant for recruitment/retention initiatives. More to come on this.*

c. EMS Grant
   i. *We received another EMS sustainability grant. Will be used towards MCI Kits, Regional tactical EMS training, and employee wellness. ($15,000)*

5. OTHER

a. Regulations Updating
   i. *Chief Martin will begin reviewing and updating FC Regulations to present for discussion/approval at upcoming FC Meetings.*

b. Intern Discussions
   i. *Had discussions around the workload on the Dayton Town Treasurer. DC Harris spoke about an intern coming to help and having that person focus on the Fire Department finances. FC approved paying that person from the already budgets treasury services line. DC Harris, Chief Martin, and Town Treasurer will coordinate this effort and keep FC updated.*

Fire Commission approves these minutes as written.

Fire Commissioner (Dayton)
Jarod Harriman

Fire Commissioner (Lyman)
Victoria Gavel

Fire is Everyone's Fight

7/1/25 -
6/30/26

Exp / Rev Summary Report

ALL Departments
ALL Months

Account		Budget	Current Month	Year To Date	Balance	Percent
10 GEN GOVT						
	REVENUES					
100 ANT RE TAX		0.00	4,210,100.93	4,210,100.93	-4,210,100.93	0.00
105 ANT PP TAX		0.00	31,641.65	31,641.65	-31,641.65	0.00
106 USE OF FB		300,000.00	0.00	0.00	300,000.00	0.00
110 RE INTEREST		0.00	7,702.65	7,702.65	-7,702.65	0.00
113 RE COSTS		0.00	201.12	201.12	-201.12	0.00
115 LIEN INT		0.00	1,506.86	1,506.86	-1,506.86	0.00
116 LIEN COSTS		0.00	904.75	904.75	-904.75	0.00
125 SUPPLEMENTAL		0.00	16,833.77	16,833.77	-16,833.77	0.00
135 AUTO EXCISE		500,000.00	668,198.38	668,198.38	-168,198.38	133.64
136 TRUCK EXCISE		0.00	3,693.52	3,693.52	-3,693.52	0.00
140 BOAT EXCISE		0.00	2,803.40	2,803.40	-2,803.40	0.00
200 DOG LICENSE		0.00	652.00	652.00	-652.00	0.00
205 DOG LATE FEE		0.00	875.00	875.00	-875.00	0.00
206 DOG AGENT FE		0.00	353.00	353.00	-353.00	0.00
210 COPY/FAX FEE		0.00	74.50	74.50	-74.50	0.00
211 CATER/BYOB		0.00	775.00	775.00	-775.00	0.00
213 BUSINESS REG		0.00	10.00	10.00	-10.00	0.00
215 MV AGENT FEE		0.00	11,635.00	11,635.00	-11,635.00	0.00
220 ATV/BT/SNOW		0.00	1,010.00	1,010.00	-1,010.00	0.00
225 H&F FEES		0.00	133.00	133.00	-133.00	0.00
230 CLERK FEE		0.00	1,467.93	1,467.93	-1,467.93	0.00
300 BLDG PERMIT		0.00	13,851.00	13,851.00	-13,851.00	0.00
302 PLUMB PERMIT		0.00	3,717.50	3,717.50	-3,717.50	0.00
305 PB FEE		0.00	5,816.42	5,816.42	-5,816.42	0.00
310 ZBA FEE		0.00	201.86	201.86	-201.86	0.00
350 LEGAL REIMB		0.00	150.00	150.00	-150.00	0.00
361 FEMA		0.00	15,435.00	15,435.00	-15,435.00	0.00
400 ST REV SHARE		278,600.00	291,116.77	291,116.77	-12,516.77	104.49
405 HOMESTEAD		0.00	132,858.36	132,858.36	-132,858.36	0.00
406 BETE		0.00	22,404.00	22,404.00	-22,404.00	0.00
410 SNOWMOBILE		0.00	0.00	0.00	0.00	0.00
414 PILT		0.00	157.01	157.01	-157.01	0.00
415 VETERANS		0.00	736.00	736.00	-736.00	0.00
416 TREE GROWTH		0.00	919.74	919.74	-919.74	0.00
422 LANDSCAPE DO		0.00	50.00	50.00	-50.00	0.00
424 CCD REDEMPN		0.00	277.16	277.16	-277.16	0.00
425 INVEST INT		0.00	284,005.10	284,005.10	-284,005.10	0.00
426 FIRE TRK INT		0.00	4,630.10	4,630.10	-4,630.10	0.00
427 CEMETARY INT		0.00	102.20	102.20	-102.20	0.00
428 DEARBORN INT		0.00	540.91	540.91	-540.91	0.00
432 MOWING		0.00	100.00	100.00	-100.00	0.00
435 BLUEWAVE		0.00	5,427.22	5,427.22	-5,427.22	0.00
436 FUEL ASSIST		0.00	131.25	131.25	-131.25	0.00
440 CCD REWARD		0.00	0.00	0.00	0.00	0.00
999 MISC		0.00	2,658.35	2,658.35	-2,658.35	0.00
	Revenue Total	1,078,600.00	5,745,858.41	5,745,858.41	-4,667,258.41	532.71
	EXPENSES					
10 PERSONNEL		220,844.00	195,408.09	195,408.09	25,435.91	88.48
04 CEO		50,084.00	46,105.49	46,105.49	3,978.51	92.06
06 CLK/REGIST		34,000.00	37,034.49	37,034.49	-3,034.49	108.92
07 TAX COLLECT		35,000.00	36,012.65	36,012.65	-1,012.65	102.89
10 ACO		4,000.00	584.26	584.26	3,415.74	14.61
20 TREASURER		63,710.00	60,087.86	60,087.86	3,622.14	94.31

Account	Budget	Current Month	Year To Date	Balance	Percent
10 GEN GOVT CONT'D					
21 FD TREAS	0.00	-15,000.00	-15,000.00	15,000.00	0.00
22 DEPUTY CLERK	22,880.00	13,640.15	13,640.15	9,239.85	59.62
23 ASSIST CEO	0.00	9,677.69	9,677.69	-9,677.69	0.00
24 LPI	0.00	822.50	822.50	-822.50	0.00
25 ELECTION STF	4,000.00	2,803.00	2,803.00	1,197.00	70.08
30 TEMP EE	1,000.00	640.00	640.00	360.00	64.00
31 SALARY INCR	6,170.00	0.00	0.00	6,170.00	0.00
32 TOWN HALL AD	0.00	3,000.00	3,000.00	-3,000.00	0.00
11 BOARD & COMM	9,900.00	7,251.70	7,251.70	2,648.30	73.25
11 PLAN BRD	3,400.00	2,521.04	2,521.04	878.96	74.15
12 PLAN BRD SEC	1,200.00	0.00	0.00	1,200.00	0.00
13 ZBA BOARD	300.00	230.66	230.66	69.34	76.89
15 SCHOOL BRD	5,000.00	4,500.00	4,500.00	500.00	90.00
12 EE BENEFITS	65,785.00	66,372.46	66,372.46	-587.46	100.89
60 FICA	17,373.00	16,847.80	16,847.80	525.20	96.98
61 FMLA 1% ER	1,207.00	1,490.07	1,490.07	-283.07	123.45
65 MEDICARE	4,605.00	3,946.15	3,946.15	658.85	85.69
66 HEALTH INS	42,600.00	14,945.46	14,945.46	27,654.54	35.08
69 H/INSBUYOUT	0.00	29,142.98	29,142.98	-29,142.98	0.00
13 SALARY BRD	20,500.00	20,499.92	20,499.92	0.08	100.00
02 SELECT BOARD	15,000.00	14,999.92	14,999.92	0.08	100.00
09 GA BOARD	500.00	500.00	500.00	0.00	100.00
19 ROAD COMM	5,000.00	5,000.00	5,000.00	0.00	100.00
14 RISK MGMT	18,050.00	16,360.36	16,360.36	1,689.64	90.64
02 UNEMPLOYMENT	2,226.00	2,854.31	2,854.31	-628.31	128.23
03 LIABILITY	13,225.00	8,851.00	8,851.00	4,374.00	66.93
04 WORKERS COMP	2,599.00	4,655.05	4,655.05	-2,056.05	179.11
25 GENERAL SERV	114,288.00	88,266.88	88,266.88	26,021.12	77.23
02 MILEAGE	2,500.00	3,168.10	3,168.10	-668.10	126.72
03 TELEPHONE	4,200.00	3,770.41	3,770.41	429.59	89.77
04 LEGAL ADS	1,000.00	695.11	695.11	304.89	69.51
05 ATTORNEY	5,000.00	355.00	355.00	4,645.00	7.10
06 REG OF DEEDS	1,000.00	589.00	589.00	411.00	58.90
07 AUDITOR	10,000.00	4,862.24	4,862.24	5,137.76	48.62
10 DUES	3,800.00	4,210.00	4,210.00	-410.00	110.79
11 SMPDC DUES	900.00	886.00	886.00	14.00	98.44
12 SRC	450.00	0.00	0.00	450.00	0.00
13 TRAINING	2,500.00	1,478.25	1,478.25	1,021.75	59.13
14 PRINTING	2,000.00	857.09	857.09	1,142.91	42.85
15 COMPUTER	4,000.00	4,000.69	4,000.69	-0.69	100.02
16 TRIO	18,338.00	18,338.40	18,338.40	-0.40	100.00
17 POSTAGE	2,300.00	2,024.38	2,024.38	275.62	88.02
18 TAX MAPS	5,000.00	0.00	0.00	5,000.00	0.00
19 WEB/INTERNET	6,350.00	0.00	0.00	6,350.00	0.00
20 PHOTOCOPIER	1,200.00	669.56	669.56	530.44	55.80
21 SUPPLIES	4,000.00	3,004.38	3,004.38	995.62	75.11
22 ELECTION	750.00	1,598.92	1,598.92	-848.92	213.19
23 ACO SUPPLIES	0.00	125.00	125.00	-125.00	0.00
24 ACO MILEAGE	0.00	547.59	547.59	-547.59	0.00
25 MISC	2,500.00	641.87	641.87	1,858.13	25.67
26 ASSESSING	32,000.00	32,000.00	32,000.00	0.00	100.00
35 PAYROLL OUT	4,500.00	4,444.89	4,444.89	55.11	98.78
30 MUN BLDG	18,700.00	17,026.94	17,026.94	1,673.06	91.05
02 CLEANING	6,000.00	5,788.23	5,788.23	211.77	96.47

Exp / Rev Summary Report

ALL Departments
ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
10 GEN GOVT CONT'D					
03 R&M	12,000.00	10,449.71	10,449.71	1,550.29	87.08
04 FIRE & SECUR	700.00	789.00	789.00	-89.00	112.71
35 UTILITIES	3,250.00	2,830.16	2,830.16	419.84	87.08
02 ELECTRICITY	3,000.00	2,830.16	2,830.16	169.84	94.34
03 PROPANE	250.00	0.00	0.00	250.00	0.00
75 COMM SERV	0.00	0.00	0.00	0.00	0.00
14 FOOD PANTRY	0.00	0.00	0.00	0.00	0.00
85 CAPITAL IMPR	8,000.00	0.00	0.00	8,000.00	0.00
05 MUN CAP IMPR	8,000.00	0.00	0.00	8,000.00	0.00
99 GENERAL	201,552.81	196,452.16	196,452.16	5,100.65	97.47
05 COUNTY TAX	146,600.81	146,600.81	146,600.81	0.00	100.00
06 DEBT BOND 08	29,952.00	29,951.35	29,951.35	0.65	100.00
15 CONTINGENT	25,000.00	19,900.00	19,900.00	5,100.00	79.60
Expense Total	680,869.81	610,468.67	610,468.67	70,401.14	89.66
Net Profit / (Loss)	**397,730.19**	**5,135,389.74**	**5,135,389.74**	**4,737,659.55**	
20 PUB WORKS					
REVENUES					
100 LRAP PROGRAM	32,736.00	32,736.00	32,736.00	0.00	100.00
Revenue Total	32,736.00	32,736.00	32,736.00	0.00	100.00
EXPENSES					
35 UTILITIES	3,500.00	3,309.29	3,309.29	190.71	94.55
02 ELECTRICITY	3,500.00	900.00	900.00	2,600.00	25.71
04 STREET LIGHT	0.00	2,409.29	2,409.29	-2,409.29	0.00
54 PLOWING	340,600.00	336,600.00	336,600.00	4,000.00	98.83
05 PLOWING	336,600.00	336,600.00	336,600.00	0.00	100.00
06 LOC	4,000.00	0.00	0.00	4,000.00	0.00
07 GAS/SALT	0.00	0.00	0.00	0.00	0.00
55 ROADS	192,000.00	165,327.03	165,327.03	26,672.97	86.11
01 BUDGET	192,000.00	165,050.86	165,050.86	26,949.14	85.96
10 REPR/MAINT	0.00	0.00	0.00	0.00	0.00
15 SIGNS	0.00	276.17	276.17	-276.17	0.00
Expense Total	536,100.00	505,236.32	505,236.32	30,863.68	94.24
Net Profit / (Loss)	**(503,364.00)**	**(472,500.32)**	**(472,500.32)**	**30,863.68**	
25 BOND					
EXPENSES					
86 BOND	132,825.00	132,825.00	132,825.00	0.00	100.00
20 DEBT	132,825.00	132,825.00	132,825.00	0.00	100.00
Expense Total	132,825.00	132,825.00	132,825.00	0.00	100.00
Net Profit / (Loss)	**(132,825.00)**	**(132,825.00)**	**(132,825.00)**	**(0.00)**	
26 ARPA TOWN					
EXPENSES					
87 ARPA TOWN	0.00	309.42	309.42	-309.42	0.00
05 ARPA EXPENSE	0.00	309.42	309.42	-309.42	0.00
Expense Total	0.00	309.42	309.42	-309.42	0.00
Net Profit / (Loss)	**0.00**	**(309.42)**	**(309.42)**	**(309.42)**	

Exp / Rev Summary Report

ALL Departments
ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
30 PUB SAFETY CONT'D					
30 PUB SAFETY					
EXPENSES					
80 PUBLIC SAFE	310,533.00	310,531.44	310,531.44	1.56	100.00
10 CONTRACT	81,088.00	81,087.66	81,087.66	0.34	100.00
16 PSAP	21,290.00	21,290.00	21,290.00	0.00	100.00
20 PERSONNEL	205,045.00	205,045.42	205,045.42	-0.42	100.00
30 ANIMAL SHELT	3,110.00	3,108.36	3,108.36	1.64	99.95
85 CAPITAL IMPR	91,000.00	94,170.36	94,170.36	-3,170.36	103.48
15 GMFDCAP VEH	60,000.00	60,000.00	60,000.00	0.00	100.00
16 RURAL WATER	1,000.00	973.30	973.30	26.70	97.33
17 GMFDFACEQUIP	14,000.00	31,947.06	31,947.06	-17,947.06	228.19
18 BLDG CAP	16,000.00	1,250.00	1,250.00	14,750.00	7.81
Expense Total	401,533.00	404,701.80	404,701.80	-3,168.80	100.79
Net Profit / (Loss)	**(401,533.00)**	**(404,701.80)**	**(404,701.80)**	**(3,168.80)**	
36 FD PERSONNEL					
REVENUES					
001 DAYTON PERS	205,045.42	205,045.42	205,045.42	0.00	100.00
002 LYMAN PERS	506,424.00	506,424.00	506,424.00	0.00	100.00
Revenue Total	711,469.42	711,469.42	711,469.42	0.00	100.00
EXPENSES					
10 PERSONNEL	759,974.00	739,238.29	739,238.29	20,735.71	97.27
70 FD PERSONNEL	759,974.00	739,238.29	739,238.29	20,735.71	97.27
12 EE BENEFITS	144,935.00	142,321.54	142,321.54	2,613.46	98.20
60 FICA	25,439.00	24,691.13	24,691.13	747.87	97.06
61 FMLA 1% ER	3,800.00	3,666.90	3,666.90	133.10	96.50
65 MEDICARE	11,020.00	10,337.65	10,337.65	682.35	93.81
66 HEALTH INS	63,416.00	64,890.82	64,890.82	-1,474.82	102.33
68 MAINEPERS ER	41,260.00	38,735.04	38,735.04	2,524.96	93.88
14 RISK MGMT	56,560.00	29,843.77	29,843.77	26,716.23	52.76
02 UNEMPLOYMENT	5,200.00	10,813.72	10,813.72	-5,613.72	207.96
03 LIABILITY	1,360.00	1,136.00	1,136.00	224.00	83.53
04 WORKERS COMP	50,000.00	17,894.05	17,894.05	32,105.95	35.79
Expense Total	961,469.00	911,403.60	911,403.60	50,065.40	94.79
Net Profit / (Loss)	**(249,999.58)**	**(199,934.18)**	**(199,934.18)**	**50,065.40**	
37 FD OPERATION					
REVENUES					
001 DAYTON OPS	81,087.66	81,087.66	81,087.66	0.00	100.00
002 LYMAN OPS	200,271.00	200,271.00	200,271.00	0.00	100.00
003 AMB SERVICE	0.00	333,820.05	333,820.05	-333,820.05	0.00
004 MISC INCOME	0.00	21.57	21.57	-21.57	0.00
005 INTEREST	0.00	646.99	646.99	-646.99	0.00
010 RELIEF ASSOC	0.00	0.00	0.00	0.00	0.00
011 EMS GRANT	0.00	15,245.25	15,245.25	-15,245.25	0.00
Revenue Total	281,358.66	631,092.52	631,092.52	-349,733.86	224.30
EXPENSES					
03 MED SUPPLY	11,500.00	11,473.08	11,473.08	26.92	99.77
01 MED SUPPLY	10,000.00	9,674.77	9,674.77	325.23	96.75

Account	Budget	Current Month	Year To Date	Balance	Percent
37 FD OPERATION CONT'D					
02 OXY SUPPLY	1,000.00	1,292.53	1,292.53	-292.53	129.25
03 PHARMS	500.00	505.78	505.78	-5.78	101.16
10 PERSONNEL	0.00	15,000.00	15,000.00	-15,000.00	0.00
20 TREASURER	0.00	15,000.00	15,000.00	-15,000.00	0.00
14 RISK MGMT	27,000.00	20,785.00	20,785.00	6,215.00	76.98
03 LIABILITY	27,000.00	20,785.00	20,785.00	6,215.00	76.98
18 FLEET	62,388.00	62,399.24	62,399.24	-11.24	100.02
01 FUEL	20,000.00	14,258.62	14,258.62	5,741.38	71.29
02 FLEET MAINT	19,150.00	17,021.48	17,021.48	2,128.52	88.89
03 UNPLAN MAINT	18,900.00	27,205.29	27,205.29	-8,305.29	143.94
04 FLEET TEST	2,838.00	2,865.00	2,865.00	-27.00	100.95
05 FLEET SUPPLY	1,000.00	548.85	548.85	451.15	54.89
06 TOLLS & TRVL	500.00	500.00	500.00	0.00	100.00
25 GENERAL SERV	36,537.00	39,349.58	39,349.58	-2,812.58	107.70
07 AUDITOR	4,605.00	0.00	0.00	4,605.00	0.00
08 BANK FEES	200.00	0.00	0.00	200.00	0.00
15 COMPUTER	2,200.00	1,010.39	1,010.39	1,189.61	45.93
17 POSTAGE	200.00	235.25	235.25	-35.25	117.63
19 WEB/INTERNET	112.00	265.20	265.20	-153.20	236.79
20 PHOTOCOPIER	525.00	705.66	705.66	-180.66	134.41
21 SUPPLIES	3,200.00	2,830.71	2,830.71	369.29	88.46
28 FD TREASURER	15,000.00	0.00	0.00	15,000.00	0.00
29 AMB FEES	0.00	24,895.02	24,895.02	-24,895.02	0.00
30 LICENSE FEES	220.00	241.00	241.00	-21.00	109.55
31 SMEMS	1,000.00	0.00	0.00	1,000.00	0.00
32 CHIEF ASSOC	675.00	610.00	610.00	65.00	90.37
33 MIS DATA	8,000.00	7,990.50	7,990.50	9.50	99.88
34 I AM RESPOND	600.00	565.85	565.85	34.15	94.31
30 MUN BLDG	20,855.00	21,385.19	21,385.19	-530.19	102.54
03 R&M	10,000.00	9,295.41	9,295.41	704.59	92.95
04 FIRE & SECUR	600.00	600.00	600.00	0.00	100.00
05 OVERHD DOOR	700.00	750.00	750.00	-50.00	107.14
06 HVAC	5,000.00	4,771.65	4,771.65	228.35	95.43
07 GENERATOR	200.00	250.00	250.00	-50.00	125.00
08 FIRE EXT	600.00	464.00	464.00	136.00	77.33
09 FLOORS	500.00	0.00	0.00	500.00	0.00
10 CASCADE SERV	1,000.00	0.00	0.00	1,000.00	0.00
11 PLM VENT	975.00	1,082.53	1,082.53	-107.53	111.03
12 ANSUL HOOD	330.00	304.40	304.40	25.60	92.24
13 SPRINKLER	950.00	3,867.20	3,867.20	-2,917.20	407.07
35 UTILITIES	38,050.00	37,021.75	37,021.75	1,028.25	97.30
02 ELECTRICITY	14,000.00	15,385.59	15,385.59	-1,385.59	109.90
03 PROPANE	1,250.00	1,121.32	1,121.32	128.68	89.71
06 HEATING OIL	15,850.00	13,517.75	13,517.75	2,332.25	85.29
07 INTERNET SRV	6,950.00	6,997.09	6,997.09	-47.09	100.68
36 EQUIP MAINT	57,379.00	53,710.49	53,710.49	3,668.51	93.61
01 NEW CAPABIL	2,000.00	1,980.44	1,980.44	19.56	99.02
02 EQUIP REPLAC	40,178.00	39,425.24	39,425.24	752.76	98.13
06 MAINT/SUPPLY	3,500.00	1,920.36	1,920.36	1,579.64	54.87
07 GRND LADDERS	650.00	667.91	667.91	-17.91	102.76
08 SCBA	3,000.00	1,895.85	1,895.85	1,104.15	63.20
10 DEFIB CERT	3,351.00	3,274.20	3,274.20	76.80	97.71
11 HOSE TESTING	3,400.00	4,084.00	4,084.00	-684.00	120.12
12 JAWS OF LIFE	650.00	0.00	0.00	650.00	0.00

Exp / Rev Summary Report

ALL Departments
ALL Months

Account		Budget	Current Month	Year To Date	Balance	Percent
37 FD OPERATION CONT'D						
13 NN PPE REPR		650.00	462.49	462.49	187.51	71.15
37 EMS GRANT		0.00	21,835.76	21,835.76	-21,835.76	0.00
01 purchase		0.00	21,835.76	21,835.76	-21,835.76	0.00
48 PROGRAMS		15,150.00	7,596.53	7,596.53	7,553.47	50.14
01 FIRE PREVENT		1,500.00	1,321.32	1,321.32	178.68	88.09
02 RE/RET/INC		900.00	239.00	239.00	661.00	26.56
03 SAFETY		500.00	495.09	495.09	4.91	99.02
04 EE HLTH WELL		8,000.00	2,520.00	2,520.00	5,480.00	31.50
07 UNIFORMS		4,250.00	3,021.12	3,021.12	1,228.88	71.09
49 FD TRAINING		10,000.00	3,805.09	3,805.09	6,194.91	38.05
01 FIREFIGHTER		3,500.00	698.52	698.52	2,801.48	19.96
02 DRIVER OPER		1,400.00	0.00	0.00	1,400.00	0.00
03 MED/EMS		2,500.00	1,484.71	1,484.71	1,015.29	59.39
04 TECH/RES		1,100.00	0.00	0.00	1,100.00	0.00
05 OFFICER		1,000.00	1,366.43	1,366.43	-366.43	136.64
06 SUPPLIES		500.00	255.43	255.43	244.57	51.09
60 FIRE COMM		2,500.00	58.56	58.56	2,441.44	2.34
01 FIRE COMM		2,500.00	58.56	58.56	2,441.44	2.34
	Expense Total	281,359.00	294,420.27	294,420.27	-13,061.27	104.64
	Net Profit / (Loss)	**(0.34)**	**336,672.25**	**336,672.25**	**336,672.59**	
38 FD CAPITAL						
	EXPENSES					
85 CAPITAL IMPR		0.00	29,563.93	29,563.93	-29,563.93	0.00
01 TRUCK LEASES		0.00	0.00	0.00	0.00	0.00
10 GMFD BLDG		0.00	-2,500.00	-2,500.00	2,500.00	0.00
15 GMFDCAP VEH		0.00	32,063.93	32,063.93	-32,063.93	0.00
21 FDEQUIP		0.00	0.00	0.00	0.00	0.00
	Expense Total	0.00	29,563.93	29,563.93	-29,563.93	0.00
	Net Profit / (Loss)	**0.00**	**(29,563.93)**	**(29,563.93)**	**(29,563.93)**	
40 WASTE MGMT						
	REVENUES					
100 DUMP STICKER		0.00	2,680.00	2,680.00	-2,680.00	0.00
105 WHITE GOODS		0.00	5,006.00	5,006.00	-5,006.00	0.00
110 METAL		0.00	1,841.07	1,841.07	-1,841.07	0.00
	Revenue Total	0.00	9,527.07	9,527.07	-9,527.07	0.00
	EXPENSES					
45 WASTE MGMT		285,000.00	340,645.20	340,645.20	-55,645.20	119.52
01 BUDGET		285,000.00	583.00	583.00	284,417.00	0.20
02 TS 30YD HAUL		0.00	32,433.96	32,433.96	-32,433.96	0.00
03 TS30YDRENTAL		0.00	4,706.25	4,706.25	-4,706.25	0.00
05 TIPPING		0.00	61,099.70	61,099.70	-61,099.70	0.00
10 TRANS STAT		0.00	13,107.28	13,107.28	-13,107.28	0.00
11 ATTENDANT		0.00	55,536.00	55,536.00	-55,536.00	0.00
12 7-10YD RENTA		0.00	24,861.55	24,861.55	-24,861.55	0.00
15 CURBSIDE PU		0.00	148,317.46	148,317.46	-148,317.46	0.00
	Expense Total	285,000.00	340,645.20	340,645.20	-55,645.20	119.52
	Net Profit / (Loss)	**(285,000.00)**	**(331,118.13)**	**(331,118.13)**	**(46,118.13)**	

Exp / Rev Summary Report

ALL Departments
ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
50 EDUCATION CONT'D					
50 EDUCATION					
EXPENSES					
50 EDUCATION	6,230,176.00	0.00	0.00	6,230,176.00	0.00
02 REG INSTRUCT	3,619,305.00	0.00	0.00	3,619,305.00	0.00
03 SPEC EDUC	1,229,321.00	0.00	0.00	1,229,321.00	0.00
05 OTHER	4,684.00	0.00	0.00	4,684.00	0.00
06 STUDENT	229,949.00	0.00	0.00	229,949.00	0.00
07 SYSTEM ADMIN	177,935.00	0.00	0.00	177,935.00	0.00
08 SCHOOL ADMIN	202,333.00	0.00	0.00	202,333.00	0.00
09 TRANS & BUS	366,638.00	0.00	0.00	366,638.00	0.00
10 FAC MAINT	390,011.00	0.00	0.00	390,011.00	0.00
12 OTHER EXP	10,000.00	0.00	0.00	10,000.00	0.00
Expense Total	6,230,176.00	0.00	0.00	6,230,176.00	0.00
Net Profit / (Loss)	**(6,230,176.00)**	**0.00**	**0.00**	**6,230,176.00**	
60 GEN ASSIST					
REVENUES					
100 GA REFUND	0.00	334.24	334.24	-334.24	0.00
101 APARELIMPACT	0.00	178.58	178.58	-178.58	0.00
Revenue Total	0.00	512.82	512.82	-512.82	0.00
EXPENSES					
70 GEN ASSIST	2,000.00	795.15	795.15	1,204.85	39.76
01 BUDGET	2,000.00	0.00	0.00	2,000.00	0.00
10 FOOD	0.00	94.67	94.67	-94.67	0.00
15 RENT	0.00	350.00	350.00	-350.00	0.00
30 UTILITIES	0.00	350.48	350.48	-350.48	0.00
Expense Total	2,000.00	795.15	795.15	1,204.85	39.76
Net Profit / (Loss)	**(2,000.00)**	**(282.33)**	**(282.33)**	**1,717.67**	
70 PARKS & REC					
REVENUES					
001 DONATIONS	0.00	0.00	0.00	0.00	0.00
006 DYERTRAIL	0.00	50.00	50.00	-50.00	0.00
110 BASKETBALL	0.00	190.00	190.00	-190.00	0.00
120 GEN ACTIVITY	0.00	170.00	170.00	-170.00	0.00
125 SOCCER	0.00	3,220.00	3,220.00	-3,220.00	0.00
140 TBALL	0.00	360.00	360.00	-360.00	0.00
141 MOMNSON DOGE	0.00	100.00	100.00	-100.00	0.00
142 DadDaugDance	0.00	180.00	180.00	-180.00	0.00
143 BAKE SALE	0.00	662.00	662.00	-662.00	0.00
145 TIER 1 DONAT	0.00	1,000.00	1,000.00	-1,000.00	0.00
146 TIER 2 DONAT	0.00	500.00	500.00	-500.00	0.00
Revenue Total	0.00	6,432.00	6,432.00	-6,432.00	0.00
EXPENSES					
35 UTILITIES	0.00	556.47	556.47	-556.47	0.00
05 BALLFIELD	0.00	556.47	556.47	-556.47	0.00
65 PARKS & REC	2,000.00	5,687.63	5,687.63	-3,687.63	284.38
01 BUDGET	2,000.00	2,445.84	2,445.84	-445.84	122.29
20 SOCCER	0.00	770.00	770.00	-770.00	0.00

Exp / Rev Summary Report

ALL Departments
ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
70 PARKS & REC CONT'D					
22 TBALL	0.00	694.20	694.20	-694.20	0.00
25 PLAYGROUND	0.00	1,615.10	1,615.10	-1,615.10	0.00
99 MISC	0.00	162.49	162.49	-162.49	0.00
Expense Total	2,000.00	6,244.10	6,244.10	-4,244.10	312.21
Net Profit / (Loss)	**(2,000.00)**	**187.90**	**187.90**	**2,187.90**	
80 COMM SERV					
EXPENSES					
75 COMM SERV	12,030.00	10,425.75	10,425.75	1,604.25	86.66
10 YCCA	700.00	700.00	700.00	0.00	100.00
13 VETERANS	200.00	0.00	0.00	200.00	0.00
14 FOOD PANTRY	1,000.00	1,000.00	1,000.00	0.00	100.00
15 COMM LIBR	5,000.00	5,000.00	5,000.00	0.00	100.00
16 HOLLIS LIBR	850.00	850.00	850.00	0.00	100.00
17 HISTORICAL	2,000.00	345.75	345.75	1,654.25	17.29
19 HOME CARE	250.00	250.00	250.00	0.00	100.00
20 YC SHELTER	780.00	780.00	780.00	0.00	100.00
23 SMAA	1,000.00	1,000.00	1,000.00	0.00	100.00
25 CARING UNLMT	250.00	500.00	500.00	-250.00	200.00
Expense Total	12,030.00	10,425.75	10,425.75	1,604.25	86.66
Net Profit / (Loss)	**(12,030.00)**	**(10,425.75)**	**(10,425.75)**	**1,604.25**	
84 EDUCATION					
REVENUES					
001 SCHOOL REV	0.00	2,978,131.09	2,978,131.09	-2,978,131.09	0.00
Revenue Total	0.00	2,978,131.09	2,978,131.09	-2,978,131.09	0.00
EXPENSES					
50 EDUCATION	0.00	5,700,049.22	5,700,049.22	-5,700,049.22	0.00
90 SCHOOL EXP	0.00	5,700,049.22	5,700,049.22	-5,700,049.22	0.00
Expense Total	0.00	5,700,049.22	5,700,049.22	-5,700,049.22	0.00
Net Profit / (Loss)	**0.00**	**(2,721,918.13)**	**(2,721,918.13)**	**(2,721,918.13)**	
96 FIXED CHARGE					
EXPENSES					
99 GENERAL	0.00	6,448.23	6,448.23	-6,448.23	0.00
13 OVERLAY-ABAT	0.00	6,448.23	6,448.23	-6,448.23	0.00
Expense Total	0.00	6,448.23	6,448.23	-6,448.23	0.00
Net Profit / (Loss)	**0.00**	**(6,448.23)**	**(6,448.23)**	**(6,448.23)**	

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Exp / Rev Summary Report

ALL Departments
ALL Months

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Page

Account	Budget	Current Month	Year To Date	Balance	Percent
10 GEN GOVT					
REVENUES					
110 RE INTEREST	0.00	4.04	4.04	-4.04	0.00
115 LIEN INT	0.00	6.35	6.35	-6.35	0.00
116 LIEN COSTS	0.00	60.36	60.36	-60.36	0.00
135 AUTO EXCISE	0.00	30,463.17	30,463.17	-30,463.17	0.00
140 BOAT EXCISE	0.00	215.20	215.20	-215.20	0.00
200 DOG LICENSE	0.00	2.00	2.00	-2.00	0.00
205 DOG LATE FEE	0.00	25.00	25.00	-25.00	0.00
206 DOG AGENT FE	0.00	1.00	1.00	-1.00	0.00
215 MV AGENT FEE	0.00	707.00	707.00	-707.00	0.00
220 ATV/BT/SNOW	0.00	93.00	93.00	-93.00	0.00
225 H&F FEES	0.00	13.00	13.00	-13.00	0.00
230 CLERK FEE	0.00	36.00	36.00	-36.00	0.00
300 BLDG PERMIT	0.00	65.00	65.00	-65.00	0.00
305 PB FEE	0.00	400.00	400.00	-400.00	0.00
414 PILT	0.00	164.00	164.00	-164.00	0.00
999 MISC	0.00	258.98	258.98	-258.98	0.00
Revenue Total	0.00	32,514.10	32,514.10	-32,514.10	0.00
EXPENSES					
10 PERSONNEL	237,298.00	14,242.61	14,242.61	223,055.39	6.00
04 CEO	36,192.00	2,987.00	2,987.00	33,205.00	8.25
06 CLK/REGIST	35,814.00	3,083.97	3,083.97	32,730.03	8.61
07 TAX COLLECT	36,867.00	2,969.83	2,969.83	33,897.17	8.06
10 ACO	4,000.00	0.00	0.00	4,000.00	0.00
20 TREASURER	65,624.00	4,850.81	4,850.81	60,773.19	7.39
21 FD TREAS	0.00	275.00	275.00	-275.00	0.00
22 DEPUTY CLERK	23,400.00	0.00	0.00	23,400.00	0.00
24 LPI	7,280.00	0.00	0.00	7,280.00	0.00
25 ELECTION STF	4,000.00	52.00	52.00	3,948.00	1.30
30 TEMP EE	1,000.00	24.00	24.00	976.00	2.40
31 SALARY INCR	5,940.00	0.00	0.00	5,940.00	0.00
32 TOWN HALL AD	12,000.00	0.00	0.00	12,000.00	0.00
33 COMP. ABSENT	5,181.00	0.00	0.00	5,181.00	0.00
11 BOARD & COMM	9,900.00	0.00	0.00	9,900.00	0.00
11 PLAN BRD	3,400.00	0.00	0.00	3,400.00	0.00
12 PLAN BRD SEC	1,200.00	0.00	0.00	1,200.00	0.00
13 ZBA BOARD	300.00	0.00	0.00	300.00	0.00
15 SCHOOL BRD	5,000.00	0.00	0.00	5,000.00	0.00
12 EE BENEFITS	85,871.00	4,662.96	4,662.96	81,208.04	5.43
60 FICA	17,174.00	1,030.97	1,030.97	16,143.03	6.00
61 FMLA 1% ER	2,770.00	166.28	166.28	2,603.72	6.00
65 MEDICARE	4,016.00	241.12	241.12	3,774.88	6.00
66 HEALTH INS	61,911.00	1,289.83	1,289.83	60,621.17	2.08
69 H/INSBUYOUT	0.00	1,934.76	1,934.76	-1,934.76	0.00
13 SALARY BRD	22,000.00	0.00	0.00	22,000.00	0.00
02 SELECT BOARD	15,000.00	0.00	0.00	15,000.00	0.00
09 GA BOARD	500.00	0.00	0.00	500.00	0.00
19 ROAD COMM	5,000.00	0.00	0.00	5,000.00	0.00
20 HEALTH OFFIC	1,500.00	0.00	0.00	1,500.00	0.00
14 RISK MGMT	27,495.00	5,243.14	5,243.14	22,251.86	19.07
02 UNEMPLOYMENT	6,495.00	23.35	23.35	6,471.65	0.36
03 LIABILITY	15,000.00	5,219.79	5,219.79	9,780.21	34.80
04 WORKERS COMP	6,000.00	0.00	0.00	6,000.00	0.00

Exp / Rev Summary Report

ALL Departments
ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
10 GEN GOVT CONT'D					
25 GENSERV	123,682.00	7,992.94	7,992.94	115,689.06	6.46
02 MILEAGE	4,000.00	189.63	189.63	3,810.37	4.74
03 TELEPHONE	4,200.00	300.48	300.48	3,899.52	7.15
04 LEGAL ADS	1,000.00	0.00	0.00	1,000.00	0.00
05 ATTORNEY	5,000.00	0.00	0.00	5,000.00	0.00
06 REG OF DEEDS	1,000.00	19.00	19.00	981.00	1.90
07 AUDITOR	10,000.00	0.00	0.00	10,000.00	0.00
10 DUES	5,614.00	0.00	0.00	5,614.00	0.00
11 SMPDC DUES	913.00	913.00	913.00	0.00	100.00
12 SRC	450.00	0.00	0.00	450.00	0.00
13 TRAINING	2,500.00	0.00	0.00	2,500.00	0.00
14 PRINTING	2,000.00	0.00	0.00	2,000.00	0.00
15 COMPUTER	4,000.00	0.00	0.00	4,000.00	0.00
16 TRIO	20,000.00	4,951.40	4,951.40	15,048.60	24.76
17 POSTAGE	2,500.00	1,036.55	1,036.55	1,463.45	41.46
18 TAX MAPS	3,000.00	0.00	0.00	3,000.00	0.00
19 WEB/INTERNET	6,585.00	0.00	0.00	6,585.00	0.00
20 PHOTOCOPIER	1,200.00	60.00	60.00	1,140.00	5.00
21 SUPPLIES	4,500.00	0.00	0.00	4,500.00	0.00
22 ELECTION	1,620.00	0.00	0.00	1,620.00	0.00
23 ACO SUPPLIES	500.00	0.00	0.00	500.00	0.00
25 MISC	2,500.00	0.00	0.00	2,500.00	0.00
26 ASSESSING	35,000.00	0.00	0.00	35,000.00	0.00
35 PAYROLL OUT	5,600.00	309.92	309.92	5,290.08	5.53
36 PBPOST	0.00	212.96	212.96	-212.96	0.00
30 MUN BLDG	21,520.00	1,555.76	1,555.76	19,964.24	7.23
02 CLEANING	7,800.00	530.76	530.76	7,269.24	6.80
03 R&M	12,000.00	375.00	375.00	11,625.00	3.13
04 FIRE & SECUR	1,720.00	650.00	650.00	1,070.00	37.79
35 UTILITIES	3,800.00	0.00	0.00	3,800.00	0.00
02 ELECTRICITY	3,500.00	0.00	0.00	3,500.00	0.00
03 PROPANE	300.00	0.00	0.00	300.00	0.00
85 CAPITAL IMPR	38,000.00	0.00	0.00	38,000.00	0.00
05 MUN CAP IMPR	23,000.00	0.00	0.00	23,000.00	0.00
20 LAND ACCT	15,000.00	0.00	0.00	15,000.00	0.00
99 GENERAL	42,000.00	0.00	0.00	42,000.00	0.00
15 CONTINGENT	42,000.00	0.00	0.00	42,000.00	0.00
Expense Total	611,566.00	33,697.41	33,697.41	577,868.59	5.51
Net Profit / (Loss)	**(611,566.00)**	**(1,183.31)**	**(1,183.31)**	**610,382.69**	

20 PUB WORKS

EXPENSES

Account	Budget	Current Month	Year To Date	Balance	Percent
35 UTILITIES	3,500.00	0.00	0.00	3,500.00	0.00
02 ELECTRICITY	3,500.00	0.00	0.00	3,500.00	0.00
54 PLOWING	347,332.00	387.62	387.62	346,944.38	0.11
05 PLOWING	343,332.00	387.62	387.62	342,944.38	0.11
06 LOC	4,000.00	0.00	0.00	4,000.00	0.00
55 ROADS	195,000.00	772.74	772.74	194,227.26	0.40
01 BUDGET	195,000.00	772.74	772.74	194,227.26	0.40
Expense Total	545,832.00	1,160.36	1,160.36	544,671.64	0.21
Net Profit / (Loss)	**(545,832.00)**	**(1,160.36)**	**(1,160.36)**	**544,671.64**	

Exp / Rev Summary Report

ALL Departments
ALL Months

Account		Budget	Current Month	Year To Date	Balance	Percent
25 BOND CONT'D						
25 BOND						
	EXPENSES					
86 BOND		129,375.00	0.00	0.00	129,375.00	0.00
20 DEBT		129,375.00	0.00	0.00	129,375.00	0.00
	Expense Total	129,375.00	0.00	0.00	129,375.00	0.00
	Net Profit / (Loss)	**(129,375.00)**	**0.00**	**0.00**	**129,375.00**	
30 PUB SAFETY						
	EXPENSES					
80 PUBLIC SAFE		357,071.00	28,387.58	28,387.58	328,683.42	7.95
10 CONTRACT		81,309.00	6,775.75	6,775.75	74,533.25	8.33
16 PSAP		22,545.00	0.00	0.00	22,545.00	0.00
20 PERSONNEL		250,017.00	20,834.75	20,834.75	229,182.25	8.33
30 ANIMAL SHELT		3,200.00	777.08	777.08	2,422.92	24.28
85 CAPITAL IMPR		110,000.00	0.00	0.00	110,000.00	0.00
15 GMFDCAP VEH		75,000.00	0.00	0.00	75,000.00	0.00
16 RURAL WATER		5,000.00	0.00	0.00	5,000.00	0.00
17 GMFDFACEQUIP		16,000.00	0.00	0.00	16,000.00	0.00
18 BLDG CAP		14,000.00	0.00	0.00	14,000.00	0.00
	Expense Total	467,071.00	28,387.58	28,387.58	438,683.42	6.08
	Net Profit / (Loss)	**(467,071.00)**	**(28,387.58)**	**(28,387.58)**	**438,683.42**	
36 FD PERSONNEL						
	REVENUES					
001 DAYTON PERS		250,016.00	0.00	0.00	250,016.00	0.00
002 LYMAN PERS		653,222.00	54,435.22	54,435.22	598,786.78	8.33
	Revenue Total	903,238.00	54,435.22	54,435.22	848,802.78	6.03
	EXPENSES					
10 PERSONNEL		964,886.00	60,030.14	60,030.14	904,855.86	6.22
70 FD PERSONNEL		964,886.00	60,030.14	60,030.14	904,855.86	6.22
12 EE BENEFITS		196,794.00	15,317.10	15,317.10	181,476.90	7.78
60 FICA		31,672.00	2,702.04	2,702.04	28,969.96	8.53
61 FMLA 1% ER		9,649.00	590.13	590.13	9,058.87	6.12
65 MEDICARE		13,991.00	855.69	855.69	13,135.31	6.12
66 HEALTH INS		81,548.00	8,286.54	8,286.54	73,261.46	10.16
68 MAINEPERS ER		59,934.00	2,882.70	2,882.70	57,051.30	4.81
14 RISK MGMT		41,560.00	683.68	683.68	40,876.32	1.65
02 UNEMPLOYMENT		5,200.00	683.68	683.68	4,516.32	13.15
03 LIABILITY		1,360.00	0.00	0.00	1,360.00	0.00
04 WORKERS COMP		35,000.00	0.00	0.00	35,000.00	0.00
	Expense Total	1,203,240.00	76,030.92	76,030.92	1,127,209.08	6.32
	Net Profit / (Loss)	**(300,002.00)**	**(21,595.70)**	**(21,595.70)**	**278,406.30**	
37 FD OPERATION						
	REVENUES					
001 DAYTON OPS		81,309.00	0.00	0.00	81,309.00	0.00
002 LYMAN OPS		212,437.00	17,703.15	17,703.15	194,733.85	8.33
003 AMB SERVICE		0.00	5,760.33	5,760.33	-5,760.33	0.00
004 MISC INCOME		0.00	4,723.13	4,723.13	-4,723.13	0.00

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ALL Departments
ALL Months

Account		Budget	Current Month	Year To Date	Balance	Percent
37 FD OPERATION CONT'D						
007 USE OF SRPLS		300,000.00	0.00	0.00	300,000.00	0.00
009 ASSET SALE		0.00	2,000.00	2,000.00	-2,000.00	0.00
	Revenue Total	593,746.00	30,186.61	30,186.61	563,559.39	5.08
	EXPENSES					
03 MED SUPPLY		2,500.00	0.00	0.00	2,500.00	0.00
01 MED SUPPLY		1,000.00	0.00	0.00	1,000.00	0.00
02 OXY SUPPLY		1,000.00	0.00	0.00	1,000.00	0.00
03 PHARMS		500.00	0.00	0.00	500.00	0.00
14 RISK MGMT		25,000.00	0.00	0.00	25,000.00	0.00
03 LIABILITY		25,000.00	0.00	0.00	25,000.00	0.00
18 FLEET		68,488.00	13,088.82	13,088.82	55,399.18	19.11
01 FUEL		20,000.00	2,289.68	2,289.68	17,710.32	11.45
02 FLEET MAINT		19,150.00	10,001.64	10,001.64	9,148.36	52.23
03 UNPLAN MAINT		25,000.00	797.50	797.50	24,202.50	3.19
04 FLEET TEST		2,838.00	0.00	0.00	2,838.00	0.00
05 FLEET SUPPLY		1,000.00	0.00	0.00	1,000.00	0.00
06 TOLLS & TRVL		500.00	0.00	0.00	500.00	0.00
25 GENSERV		38,016.00	0.00	0.00	38,016.00	0.00
07 AUDITOR		4,605.00	0.00	0.00	4,605.00	0.00
08 BANK FEES		200.00	0.00	0.00	200.00	0.00
15 COMPUTER		2,200.00	0.00	0.00	2,200.00	0.00
17 POSTAGE		200.00	0.00	0.00	200.00	0.00
19 WEB/INTERNET		2,000.00	0.00	0.00	2,000.00	0.00
20 PHOTOCOPIER		525.00	0.00	0.00	525.00	0.00
21 SUPPLIES		3,200.00	0.00	0.00	3,200.00	0.00
28 FD TREASURER		15,000.00	0.00	0.00	15,000.00	0.00
30 LICENSE FEES		220.00	0.00	0.00	220.00	0.00
32 CHIEF ASSOC		675.00	0.00	0.00	675.00	0.00
33 MIS DATA		9,191.00	0.00	0.00	9,191.00	0.00
30 MUN BLDG		23,655.00	50.00	50.00	23,605.00	0.21
03 R&M		12,000.00	50.00	50.00	11,950.00	0.42
04 FIRE & SECUR		600.00	0.00	0.00	600.00	0.00
05 OVERHD DOOR		1,000.00	0.00	0.00	1,000.00	0.00
06 HVAC		5,000.00	0.00	0.00	5,000.00	0.00
07 GENERATOR		200.00	0.00	0.00	200.00	0.00
08 FIRE EXT		600.00	0.00	0.00	600.00	0.00
09 FLOORS		500.00	0.00	0.00	500.00	0.00
10 CASCADE SERV		1,000.00	0.00	0.00	1,000.00	0.00
11 PLM VENT		975.00	0.00	0.00	975.00	0.00
12 ANSUL HOOD		330.00	0.00	0.00	330.00	0.00
13 SPRINKLER		950.00	0.00	0.00	950.00	0.00
14 SEPTIC		500.00	0.00	0.00	500.00	0.00
35 UTILITIES		38,050.00	1,536.87	1,536.87	36,513.13	4.04
02 ELECTRICITY		14,000.00	1,246.60	1,246.60	12,753.40	8.90
03 PROPANE		1,250.00	0.00	0.00	1,250.00	0.00
06 HEATING OIL		15,850.00	0.00	0.00	15,850.00	0.00
07 INTERNET SRV		6,950.00	290.27	290.27	6,659.73	4.18
36 EQUIP MAINT		59,388.00	369.99	369.99	59,018.01	0.62
01 NEW CAPABIL		2,000.00	0.00	0.00	2,000.00	0.00
02 EQUIP REPLAC		42,187.00	0.00	0.00	42,187.00	0.00
06 MAINT/SUPPLY		3,500.00	369.99	369.99	3,130.01	10.57
07 GRND LADDERS		650.00	0.00	0.00	650.00	0.00
08 SCBA		3,000.00	0.00	0.00	3,000.00	0.00

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ALL Departments
ALL Months

Account	Budget	Current Month	Year To Date	Balance	Percent
37 FD OPERATION CONT'D					
10 DEFIB CERT	3,351.00	0.00	0.00	3,351.00	0.00
11 HOSE TESTING	3,400.00	0.00	0.00	3,400.00	0.00
12 JAWS OF LIFE	650.00	0.00	0.00	650.00	0.00
13 NN PPE REPR	650.00	0.00	0.00	650.00	0.00
48 PROGRAMS	15,150.00	465.36	465.36	14,684.64	3.07
01 FIRE PREVENT	1,500.00	120.36	120.36	1,379.64	8.02
02 RE/RET/INC	900.00	0.00	0.00	900.00	0.00
03 SAFETY	500.00	0.00	0.00	500.00	0.00
04 EE HLTH WELL	8,000.00	345.00	345.00	7,655.00	4.31
07 UNIFORMS	4,250.00	0.00	0.00	4,250.00	0.00
49 FD TRAINING	10,000.00	150.00	150.00	9,850.00	1.50
01 FIREFIGHTER	3,500.00	0.00	0.00	3,500.00	0.00
02 DRIVER OPER	1,400.00	0.00	0.00	1,400.00	0.00
03 MED/EMS	2,500.00	0.00	0.00	2,500.00	0.00
04 TECH/RES	1,100.00	0.00	0.00	1,100.00	0.00
05 OFFICER	1,000.00	150.00	150.00	850.00	15.00
06 SUPPLIES	500.00	0.00	0.00	500.00	0.00
60 FIRE COMM	2,500.00	0.00	0.00	2,500.00	0.00
01 FIRE COMM	2,500.00	0.00	0.00	2,500.00	0.00
Expense Total	282,747.00	15,661.04	15,661.04	267,085.96	5.54
Net Profit / (Loss)	**310,999.00**	**14,525.57**	**14,525.57**	**(296,473.43)**	
38 FD CAPITAL					
EXPENSES					
85 CAPITAL IMPR	0.00	-30,791.53	-30,791.53	30,791.53	0.00
15 GMFDCAP VEH	0.00	-30,791.53	-30,791.53	30,791.53	0.00
Expense Total	0.00	-30,791.53	-30,791.53	30,791.53	0.00
Net Profit / (Loss)	**0.00**	**30,791.53**	**30,791.53**	**30,791.53**	
40 WASTE MGMT					
REVENUES					
100 DUMP STICKER	0.00	160.00	160.00	-160.00	0.00
105 WHITE GOODS	0.00	480.00	480.00	-480.00	0.00
110 METAL	0.00	109.80	109.80	-109.80	0.00
Revenue Total	0.00	749.80	749.80	-749.80	0.00
EXPENSES					
45 WASTE MGMT	305,000.00	130.54	130.54	304,869.46	0.04
01 BUDGET	305,000.00	0.00	0.00	305,000.00	0.00
05 TIPPING	0.00	0.00	0.00	0.00	0.00
10 TRANS STAT	0.00	130.54	130.54	-130.54	0.00
Expense Total	305,000.00	130.54	130.54	304,869.46	0.04
Net Profit / (Loss)	**(305,000.00)**	**619.26**	**619.26**	**305,619.26**	
60 GEN ASSIST					
EXPENSES					
70 GEN ASSIST	2,000.00	0.00	0.00	2,000.00	0.00
01 BUDGET	2,000.00	0.00	0.00	2,000.00	0.00
Expense Total	2,000.00	0.00	0.00	2,000.00	0.00
Net Profit / (Loss)	**(2,000.00)**	**0.00**	**0.00**	**2,000.00**	

Exp / Rev Summary Report

ALL Departments
ALL Months

Account		Budget	Current Month	Year To Date	Balance	Percent
70 PARKS & REC						
	EXPENSES					
65 PARKS & REC		2,000.00	135.00	135.00	1,865.00	6.75
01 BUDGET		2,000.00	0.00	0.00	2,000.00	0.00
20 SOCCER		0.00	135.00	135.00	-135.00	0.00
	Expense Total	2,000.00	135.00	135.00	1,865.00	6.75
	Net Profit / (Loss)	**(2,000.00)**	**(135.00)**	**(135.00)**	**1,865.00**	
80 COMM SERV						
	EXPENSES					
75 COMM SERV		10,650.00	0.00	0.00	10,650.00	0.00
13 VETERANS		200.00	0.00	0.00	200.00	0.00
14 FOOD PANTRY		1,200.00	0.00	0.00	1,200.00	0.00
15 COMM LIBR		5,000.00	0.00	0.00	5,000.00	0.00
16 HOLLIS LIBR		1,000.00	0.00	0.00	1,000.00	0.00
17 HISTORICAL		2,000.00	0.00	0.00	2,000.00	0.00
23 SMAA		1,000.00	0.00	0.00	1,000.00	0.00
25 CARING UNLMT		250.00	0.00	0.00	250.00	0.00
	Expense Total	10,650.00	0.00	0.00	10,650.00	0.00
	Net Profit / (Loss)	**(10,650.00)**	**0.00**	**0.00**	**10,650.00**	
84 EDUCATION						
	EXPENSES					
50 EDUCATION		3,363,449.00	78,486.12	78,486.12	3,284,962.88	2.33
90 SCHOOL EXP		3,363,449.00	78,486.12	78,486.12	3,284,962.88	2.33
	Expense Total	3,363,449.00	78,486.12	78,486.12	3,284,962.88	2.33
	Net Profit / (Loss)	**(3,363,449.00)**	**(78,486.12)**	**(78,486.12)**	**3,284,962.88**	
96 FIXED CHARGE						
	EXPENSES					
99 GENERAL		158,293.00	8,390.03	8,390.03	149,902.97	5.30
05 COUNTY TAX		158,293.00	8,390.03	8,390.03	149,902.97	5.30
	Expense Total	158,293.00	8,390.03	8,390.03	149,902.97	5.30
	Net Profit / (Loss)	**(158,293.00)**	**(8,390.03)**	**(8,390.03)**	**149,902.97**	