

# Treasurer's Report-FY 2005

Fiscal year July 1, 2004 to June 30, 2005

It has been a pleasure to serve as your town treasurer for the past year. Some of the significant activities affecting the town treasury during the fiscal year included financing a new fire truck for \$125,000 of the \$200,000 purchase price. The town updated its computer accounting software during the year. The annual audit produced no discrepancies or significant recommendations. Copies of selected part of the audit follow this report, and the full audit is on file for review at the Town Office during regular business hours. It's my goal in this presentation to make the treasury report more easily understood – with more narrative beyond account numbers and figures.

## Balance Sheet June 30, 2005

The balance sheet shows the audited balances in each of the asset, liability, and fund balance accounts the town maintains. From this main report each account will be individually explained and the activity reported for the fiscal year.

ASSETS			LIABILITIES		
1-01-001	Cash - FNBBH Checking	105,729.04	2-01-02	Accounts Payable	41,289.75
1-01-02.1	FNBBH Investment Mgt	636,424.57	2-01-02.2	Conservation Cmsn Payable	5,191.50
1-01-09	Petty Cash	200.00	2-01-03	Encumbered funds carried fwd	43,427.82
1-01-20.04	Property Tax Rec 04/05	90.38	2-01-04	Tax Overcharge Payable	0.31
1-01-20.05	Prop. Tax Rec. 2005/06	-2,543.00	2-01-05	State Dogs Payable	51.00
1-01-21.03	Personal Propety Tax 03-04	1,009.40	2-01-06	IF&W Licenses Payable	625.00
1-01-21.04	Personal Property Tax 04-05	373.98	2-01-07	IF&W RV's Payable	2,440.00
1-01-25.03	Liens Receivable 2003-04	8,192.32	2-01-08	Motor Vehicles Payable	2,700.50
1-01-25.04	Tax Liens 04-05	20,640.15	2-03-01	Teacher's Contract Payable	88,285.95
1-01-40	Deferred Charges	27,990.79	2-03-02	Accrued Wages Payable-Ed.	14,059.46
1-01-50	Accounts Receivable	788.82	2-03-03	School Operations Payable	63,068.38
1-01-52	Demolition Debris Receivable	347.70	2-20-01	Due to Gen. Fund - Cemetery	1,263.51
1-01-70	Due from Other Funds	1,263.51	2-40-01	Deferred Property Tax Revenue	24,462.92
1-02-01	Code Enforcement Fund	27,202.77		<b>Total Liabilities</b>	<b>286,866.10</b>
1-03-50	Education Fund - Receivable	4,666.82		<b>FUND BALANCES</b>	
1-04-01	Dump Closing Fund	2,330.56	3-01-01	Unreserved/Undesignated Fund	372,933.35
1-06-01	Fire Truck Reserve Fund	1,642.50	3-02-01	Code Enforcement Fund	30,104.51
1-07-01	Salt Sand Shed Res Fund	58,496.56	3-03-01	Education Fund	156,839.27
1-09-01	Road Assistance Fund	21,501.45	3-04-01	Dump Closing Fund	1,580.56
1-10-01	Education Capital Reserve	2,480.92	3-06-01	Fire Truck Reserve Fund	10,294.05
1-11-02	Portable Classroom Maintenance	4,724.48	3-07-01	Salt/Sand Shed Reserve Fund	50,496.56
1-13-01	Revaluation Reserve	30,232.65	3-09-01	Road Fund	27,474.56
1-15-01	Cable TV Fund	8,503.19	3-10-01	Education Capital Reserve	2,480.92
1-16-01	Insurance Deductible Fund	5,229.37	3-11-01	Portable Classroom Maint Fund	4,724.48
1-20-01.1	Cemeteries - East Lamoine	2,591.06	3-12-01	Animal Control Fund	601.51
1-20-01.2	Cemeteries - Forest Hills	2,375.16	3-13-01	Revaluation Fund	12,232.65
1-20-01.3	Cemeteries - Marlboro	7,549.43	3-14-01	Summer Recreation Fund	50.00
1-30	Fixed Assets	9,808,628.14	3-14-02	Parks & Recreation Fund	3,242.37
			3-15-01	Cable TV Equipment Fund	469.63
			3-16-01	Insurance Deductible Fund	3,932.12
			3-17-01	Harbor Fund	4,459.80
			3-18-01	Reserved for Endowments	11,252.14
			3-30-01	Investment in Fixed Assets	9,808,628.14
				<b>Total Fund Balances</b>	<b>10,501,796.62</b>
				<b>Total Liability &amp; Fund Balance</b>	<b>10,788,662.72</b>
	<b>Total Assets</b>	<b>10,788,662.72</b>			

**Assets****Account 1-01-001 – Cash – FNBBH Checking**

All receipts to the town office are deposited to this checking account held by The First. All disbursements are approved by the Board of Selectmen through an expenditure warrant signed by the majority of the board. It is through this account that one can get a pretty good idea of where the money came from and where it is spent.

Beginning Balance July 1, 2004	\$144,374.99	
Total Deposits 7/1/04 to 6/30/05	\$3,951,379.04	
Total Expenditure Warrants 7/1/04 to 6/30/05	-\$3,990,517.41	
Authorized but not expended after 7/1/05	\$578.92	
Returned check outstanding 6/30/05	-\$51.00	Restitution made 7/05 by N. Berzinis
Bank Service Charge 6/30/05	-\$4.65	
Deposit Errors (net)	-\$0.50	
Payment Errors (net)	-\$0.75	
Reissued check previously authorized	-\$33.83	Receipt made for check not received
Adjustment for warrant 27	\$4.23	Less due to Quill Office than booked
Ending Balance June 30, 2005	\$105,729.04	

**Source for Deposits (Where the funds came from)**

Tax Collector's Office*	\$1,901,342.84
Code Enforcement Officer	\$18,435.25
State of Maine-Education Funds	\$507,377.60
Municipal Revenue Sharing	\$87,650.65
Lien Payments including fees & interest	\$29,915.76
Interest on checking account	\$2,610.87
Payroll Withholdings	\$16,094.69
Expense Reimbursements (see schedule)	\$15,836.63
Miscellaneous (see schedule)	\$231,684.30
State – Other (see schedule)	\$70,064.56
Education – Other (see schedule)	\$85,365.89
<b>Total Deposits</b>	<b>\$3,951,379.04</b>

\*Includes excise tax directly deposited by Rapid Renewal Program

**Schedule of Expense Reimbursements**

Barbara Peppy (postage for overnight ballot mailing)	\$13.65
Technuity (equipment rebate)	\$20.00
NAPA Auto Parts	\$75.41
World of Flags	\$90.80
Maine Resource Recovery Association	\$2,582.18
Maine Municipal Association Insurance	\$504.00
Pine Tree Waste	\$1,851.15
Municipal Review Committee	\$10,699.44
<b>Total</b>	<b>\$15,836.63</b>

**Schedule for Miscellaneous Deposits**

Sale of Cable TV Tapes	\$100.00
Returned check issued to wrong party	\$33.83
Secretary of State filing fees (Fire Dept, Friends of State Park)	\$70.00
Donations to Groundwater Project	\$150.00
Applied to Prepaid Taxes (P. Ouellette)	\$2,170.00

Maine Community Foundation (Groundwater Project)	\$2,500.00
New England Grassroots Environmental Fund (Groundwater Project)	\$2,500.00
Adelphia-Cable TV Franchise Fees	\$5,242.92
Small Community Septic Grant – Homeowner share	\$6,850.00
Town of Passadumkeag – Fire Truck Sale	\$8,500.00
Lamoine School Department –Portable Classroom Rental	\$28,416.00
Lamoine Volunteer Fire Department – Contribution to Truck Purchase	\$50,000.00
Union Trust Company – Loan Proceeds for Fire Truck Purchase	\$125,151.55
<b>Total</b>	<b>\$231,684.30</b>

### Schedule for Other State Funding

General Assistance Reimbursements	\$209.00
Due to Frenchman Bay Riders (Snowmobile Fees)	\$344.56
Veteran Exemption Reimbursements	\$1,080.00
Tree Growth Exemption Reimbursements	\$1,505.00
Small Community Grant Share	\$2,067.00
Emergency Management Agency Grant (Fire Department)	\$6,439.64
Local Road Assistance	\$26,536.00
Park Entrance Fee Sharing	\$2,241.36
Homestead Exemption Reimbursement	\$29,642.00
<b>Total</b>	<b>\$70,064.56</b>

### Schedule for Other Education Funding Sources

Sports Officials Reimbursements	\$54.15
MSAD 26	\$25,500.69
State of Maine DHS Clients	\$870.56
George Stevens Academy	\$433.20
Maine School Management Association	\$833.00
Otis/Mariaville School Department	\$3,038.02
REAP Funding	\$16,652.75
Drummond, Woodsum & MacMahon	\$2,038.91
Trenton School Department	\$5,382.12
Lamoine School Lunch Program	\$30,562.49
<b>Total</b>	<b>\$85,365.89</b>

### Expenditures – (Where the money went.)

Vendor	GL #	Description	Amount	Total Acct
First Advisors	1-01-02.1	Transfer to Investments	\$975,000.00	\$975,000.00
Michael Walls	1-01-20.04	Tax Refund	\$26.71	
Toby Stephenson/Andrea Perry	1-01-20.04	Tax Refund	\$88.76	\$115.47
Secretary of State	1-01-50	Accounts Receivable	\$70.00	\$70.00
Aqua City Scuba Gear	1-01-51	Fire Grant	\$4,942.30	
Brett Jones	1-01-51	Fire Dept Grant reimburse	\$429.90	
Hancock County Registry of Deeds	1-01-51	State Septic Grant	\$8.00	
Redfern Boat	1-01-51	Fire-Grant	\$1,067.44	\$6,447.64
First Advisors	1-07-01	Salt/Sand Reserve Addition	\$5,000.00	\$5,000.00
First Advisors	1-11-02	Portable Classroom Fund Add	\$1,000.00	\$1,000.00

Vendor	GL #	Description	Amount	Total Acct
First Advisors	1-16-01	Insurance Deductible Acct	\$1,000.00	\$1,000.00
Allen Sternfield	2-01-02	Acct Payable	\$189.63	
AT&T Wireless	2-01-02	Acct Payable	\$55.45	
Bangor Hydro Electric	2-01-02	Acct Payable	\$250.85	
Berry Cove Gardens	2-01-02	Acct Payable	\$200.00	
Brown's Communications	2-01-02	Acct Payable	\$4.50	
Colwell Diesel	2-01-02	Acct Payable	\$444.61	
Dennis Ford	2-01-02	Acct Payable	\$63.28	
Eaton Peabody	2-01-02	Acct Payable	\$260.00	
EBS	2-01-02	Acct Payable	\$5,199.57	
Ellsworth American	2-01-02	Acct Payable	\$22.45	
Fire-Trol LLC	2-01-02	Acct Payable	\$296.25	
Jennifer Kovacs	2-01-02	Acct Payable	\$198.00	
K&T Environmental Equipment	2-01-02	Acct Payable	\$106.00	
Kathleen DeFusco	2-01-02	Acct Payable	\$252.00	
Maine Coast Memorial Hospital	2-01-02	Acct Payable	\$96.50	
Municipal Review Committee	2-01-02	Acct Payable	\$257.17	
NAPA Auto Parts	2-01-02	Acct Payable	\$24.12	
Penobscot Energy Recovery Co.	2-01-02	Acct Payable	\$1,633.08	
Pine Tree Waste	2-01-02	Acct Payable	\$2,485.16	
Richard McMullen	2-01-02	Acct Payable	\$60.00	
Russell Boynton Jr.	2-01-02	Acct Payable	\$98.00	
The First	2-01-02	Acct Payable	\$429.23	
Wal-Mart	2-01-02	Acct Payable	\$170.37	\$12,796.22
City of Ellsworth	2-01-02.1	Demo Debris	\$4,922.08	\$4,922.08
Postmaster 04605	2-01-02.2	Conservation Cmsn Grant	\$74.00	
Brown's River Bindery	2-01-03	Encumber-Records Preserve	\$1,339.00	
Carol Korty	2-01-03	Conservation Cmsn Grant	\$50.00	\$124.00
Jay Fowler	2-01-03	Encumbered-Roads	\$4,561.63	
Lane Construction Corporation	2-01-03	Encumbered-Roads	\$438.37	
Quill Corporation	2-01-03	Encumbered - Adm	\$171.32	\$6,510.32
Black Hawk Land Title	2-01-04	Tax Refund	\$17.60	
Cynthia Shoppe	2-01-04	Tax Refund	\$2.00	
Darren Savage	2-01-04	Tax Refund	\$6.94	
Gateway Title of Maine	2-01-04	Tax Refund	\$4.88	
Hollis Fickett	2-01-04	Tax Refund	\$79.62	
James/Susan Sanchez	2-01-04	Tax Refund	\$4.22	
Jospeh St. Pierre	2-01-04	Tax Refund	\$15.00	
Kenneth Ward	2-01-04	Tax Refund	\$1,180.49	
Michael Lewis	2-01-04	Tax Refund	\$8.90	
Peter Dickey	2-01-04	Tax Refund	\$40.00	
Peter Mayo	2-01-04	Tax Refund	\$471.41	
Peter Meyer	2-01-04	Tax Refund	\$4.00	
Richard W. Evans	2-01-04	Tax Refund	\$17.89	
Richard/Deirdre Fennelly	2-01-04	Tax Refund	\$9.00	
Richard/Donna Fennelly	2-01-04	Tax Refund	\$105.37	

Vendor	GL #	Description	Amount	Total Acct
Timber Gorman	2-01-04	Tax Refund	\$2.00	
Trevor Haft	2-01-04	Tax Refund	\$27.00	\$1,996.32
State of Maine	2-01-05	Dog Registrations	\$1,146.00	\$1,146.00
Inland Fisheries & Wildlife	2-01-06	License Sales	\$6,528.00	\$6,528.00
Inland Fisheries & Wildlife	2-01-07	Registration Sales	\$9,564.65	\$9,564.65
Frenchman Bay Riders	2-01-07.1	Snowmobile Registration Pay	\$344.56	\$344.56
Secretary of State	2-01-08	Motor Vehicle Registrations	\$48,851.00	\$48,851.00
The First	2-01-10	FICA Payable	\$5,916.92	\$5,916.92
The First	2-01-10.1	Medicare Payable	\$1,383.83	\$1,383.83
The First	2-01-10.2	Federal Tax Payable	\$6,209.70	\$6,209.70
State of Maine	2-01-10.3	State Tax Payable	\$4,440.82	\$4,440.82
Ellsworth American	2-01-30	State Septic Grant	\$49.87	
Stone Septic Service	2-01-30	State Septic Grant	\$8,850.00	\$8,899.87
Lamoine School Dept	2-03-01	Acct Payable	\$63,244.79	\$63,244.79
Gloria Day	4-01-02.1	Tax Abatement	\$164.72	\$164.72
Malerie Lockhart	4-01-20	Excise Tax Refund	\$50.24	
Ronald Frisco	4-01-20	Excise Tax Refund	\$41.00	\$91.24
Inland Fisheries & Wildlife	4-01-45	Agent Fees	\$10.00	\$10.00
Dept. of Human Services	4-02-10	Plumbing Permit Fees	\$1,328.75	\$1,328.75
Northeast Plumbing	4-02-10	Refund Plumbing Fee	\$12.00	\$12.00
S. Josephine Cooper	5-01-01-01.03	Selectmen Salary	\$1,600.00	
Glenn Crawford	5-01-01-01.04	Selectmen Salary	\$1,000.00	
Perry Fowler	5-01-01-01.05	Selectmen Salary	\$1,000.00	
Stuart Marckoon	5-01-01-01.1	Adm Asst Salary	\$37,100.00	
Stuart Marckoon	5-01-0101.12	Health Insurance Benefits	\$5,000.00	
Jennifer Kovacs	5-01-01-01.2	Clerk/Tax Collector	\$9,276.75	
Kathleen DeFusco	5-01-01-01.21	Asst. Clerk/Asst. Tax Col'r	\$6,748.80	
E. Jane Fowler	5-01-01-01.30	Assessor Salary	\$1,250.00	
Colene Sharkey	5-01-01-01.31	Tax Assessor Salary	\$950.00	
Terry Towne	5-01-01-01.32	Assessor Salary	\$950.00	
Cecilia Ohmart	5-01-01-01.40	Health Officer Salary	\$100.00	
Shirley Love	5-01-01-01.50	Registrar of Voters	\$375.00	
Billie Lear	5-01-01-02	Election Clerk	\$120.00	
Catherine Bragdon	5-01-01-02	Election Clerk	\$226.25	
Donna Thorburn	5-01-01-02	Election Clerk	\$40.00	
Frederick Stocking	5-01-01-02	Election Clerk	\$76.50	
Joan Broussard	5-01-01-02	Election Clerk	\$164.50	
Linda Feury	5-01-01-02	Election Clerk	\$12.75	
Marion McDevitt	5-01-01-02	Election Clerk	\$72.00	
Warren Craft Sr.	5-01-01-02	Election Clerk	\$40.00	
Bangor Hydro Electric	5-01-01-200	Adm-Electricity	\$1,646.67	
Brett Jones	5-01-01-201	Adm-Office Machine Maint	\$65.00	

Vendor	GL #	Description	Amount	Total Acct
Imagistics International	5-01-01-201	Copier Maintenance Ctrct.	\$835.00	
Ground Round Restaurant	5-01-01-202	Adm-Training	\$34.00	
Hancock County Planning Cmsn.	5-01-01-202	Adm-Training	\$72.00	
Jennifer Kovacs	5-01-01-202	Adm-Mileage	\$264.00	
Kathleen DeFusco	5-01-01-202	Mileage	\$243.52	
Lamoine General Store	5-01-01-202	Adm-trainig	\$5.35	
Maine Municipal Association	5-01-01-202	Training	\$158.00	
ME Tax Collectors & Treasurers	5-01-01-202	Adm-Training	\$130.00	
ME Town & City Mgt Association	5-01-01-202	Adm-Training	\$154.00	
ME Town Clerks' Association	5-01-01-202	Adm-Training	\$225.00	
Stuart Marckoon	5-01-01-202	Adm-Mileage/Training	\$1,816.32	
The Comfort Inn	5-01-01-202	Adm-Training	\$129.00	
Postmaster 04605	5-01-01-203	Adm-Postage	\$1,037.83	
Brown's River Bindery	5-01-01-204	Adm-Office Supply	\$197.00	
Downeast Graphics & Printing	5-01-01-204	Adm-Office Supply	\$262.10	
Downeast Office Products	5-01-01-204	Adm-Office Supply	\$442.55	
Home Depot	5-01-01-204	Adm-Office Supply	\$0.93	
Hutchins Brothers	5-01-01-204	Adm-Office Supply	\$187.18	
Quill Corporation	5-01-01-204	Adm-Office Supply	\$532.35	
Staples	5-01-01-204	Adm-Office Supply	\$47.93	
Wal-Mart	5-01-01-204	Adm-Office Supply	\$128.01	
Ellsworth American	5-01-01-205	Adm-Advertising	\$247.59	
Choice One Communications	5-01-01-206	Adm-Telephone	\$651.76	
Registrar dot.gov	5-01-01-206	Internet site registratin	\$125.00	
Hancock County Registry of Deeds	5-01-01-207	Adm-Lien filings	\$733.85	
Inland Fisheries & Wildlife	5-01-01-207	Adm-Tax Stickers	\$1.00	
Postmaster 04605	5-01-01-207	Adm-Lien Costs	\$472.43	
Jennifer Kovacs	5-01-01-207.1	Tax Lien Fees	\$270.00	
Stuart Marckoon	5-01-01-207.1	Foreclosure Fees	\$58.00	
Emerson Energy Fuels	5-01-01-208	Adm-Heating Fuel	\$1,301.00	
Hancock County Clerks Assoc.	5-01-01-209	Adm-Dues/Memberships	\$20.00	
Maine Municipal Association	5-01-01-209	Adm-Dues/Memberships	\$1,893.00	
MDI League of Towns	5-01-01-209	Adm-Dues/Memberships	\$186.82	
ME Tax Collectors & Treasurers	5-01-01-209	Adm-Dues/Memberships	\$45.00	
ME Town & City Mgt Association	5-01-01-209	Adm-Dues/Memberships	\$107.63	
ME Town Clerks' Association	5-01-01-209	Adm-Dues/Memberships	\$45.00	
The First	5-01-01-210	Adm-Banking Costs	\$1.35	
RJD Appraisal	5-01-01-211	Adm-Appraisal/Assessing	\$864.00	
Maine Municipal Association	5-01-01-212	Adm-Books	\$56.00	
Primedia Price Digests	5-01-01-212	Adm-Tax Books	\$181.00	
Postmaster 04605	5-01-01-212.1	Adm-Records Preserve	\$59.04	
Eaton Peabody	5-01-01-213	Adm-Legal	\$980.00	
Roy, Beardsley & Williams	5-01-01-213	Adm-Legal	\$295.00	
Downeast Office Products	5-01-01-214	Adm-Election Costs	\$10.85	
Lamoine General Store	5-01-01-214	Adm-Election Costs	\$38.47	

Vendor	GL #	Description	Amount	Total Acct
Marks Printing Hosue	5-01-01-214	Adm-Election Costs	\$52.70	
Whitetail Welding	5-01-01-214	Adm-Election Costs	\$45.00	
James Wadman CPA	5-01-01-215	Adm-Audit	\$2,870.00	
Harvey Kelley	5-01-01-217	Town Mtg. Moderator	\$175.00	
The Copy Center	5-01-01-217	Town Report Printing	\$1,000.30	
Rabbit Run Small Business Service	5-01-01-219	Tax Bill Preparation	\$82.50	
Ellsworth American	5-01-01-220	Newsletter Printing	\$800.00	
State of Maine	5-01-01-221	Sales Tax	\$14.34	
Bangor Hydro Electric	5-01-01-32	Gen. Asst. Electric	\$265.00	
Confidential by law	5-01-01-33	Gen'l Asst. Rent	\$342.00	
Shaw's Supermarket	5-01-01-36	General Assistance	\$16.00	
The First	5-01-01-40	FICA Expense	\$5,487.55	
The First	5-01-01-42	Medicare Expense	\$1,383.75	
Maine Municipal Association	5-01-01-43	Insurance-P & C	\$6,624.00	
Maine Municipal Association	5-01-01-44	Insurance-Public Officials	\$2,930.00	
Maine Municipal Association	5-01-01-45	Insurance-Workers Comp	\$2,481.00	
HUB Int'l New England LLC	5-01-01-47	Insurance-Volunteer	\$217.50	
The McCarthy Companies	5-01-01-47	Insurance-Volunteer	\$191.25	
Maine Municipal Association	5-01-01-48	Insurance-Unemployment	\$885.50	
Brett Jones	5-01-01-50	Adm-Computer Purchase	\$478.79	
Peachtree Software	5-01-01-50	Adm-Computer Program	\$259.89	
Quill Corporation	5-01-01-50	Adm-Computer Program	\$99.99	
Staples	5-01-01-50	Adm-Scanner, Keyboard	\$169.91	
Symantec Corporation	5-01-01-50	Computer Virus Protection	\$76.94	
Home Depot	5-01-01-51	Adm-Shelving	\$239.84	
Emerson Energy Fuels	5-01-01-60	Town Hall Furnace Contract	\$169.95	
Gilman Electric	5-01-01-61	Town Hall Maint-Lights	\$13.01	
Home Depot	5-01-01-61	Town Hall Maint-Lights	\$65.80	
Home Depot	5-01-01-62	Town Hall Gen'l Maint.	\$100.49	
Marden's	5-01-01-62	Town Hall Maintenance	\$10.78	
Morris Fire Protection	5-01-01-62	Town Hall Maintenance	\$91.60	
Richard McMullen	5-01-01-62	Town Hall Maintenance	\$460.00	
Wal-Mart	5-01-01-62	Adm-Maintenance	\$78.39	
Ellsworth Agway	5-01-01-63	Adm-Maintenance	\$42.32	
Home Depot	5-01-01-63	Town Hall Grounds Maint.	\$41.91	
Simons' Hancock Farms	5-01-01-63	Town Hall Maintenance	\$48.09	
World of Flags, USA	5-01-01-63	Adm-Town Hall Flag	\$90.55	Total Adm Budget
TLC Lock Company Inc.	5-01-01-64	Town Hall Locks	\$195.70	\$128,394.67
H.C. Austin Furniture	5-01-01-67	Town Hall Rugs	\$137.30	Total Adm Cash Exp.
Wal-Mart	5-01-01-67	Adm-Carpeting	\$56.08	\$112,150.80
American Red Cross-Eastern Maine	5-01-02-10	Social Services	\$600.00	
Child & Family Opportunities	5-01-02-10	Social Services	\$600.00	
Community Health & Counseling	5-01-02-10	Social Services	\$600.00	
Downeast Health WIC Program	5-01-02-10	Social Services	\$600.00	
Downeast Horizons	5-01-02-10	Social Services	\$600.00	

Vendor	GL #	Description	Amount	Total Acct
Eastern Area Agency on Aging	5-01-02-10	Social Services	\$250.00	
Hancock County Home Care	5-01-02-10	Social Services	\$579.00	Total Social Svc Budget
Loaves & Fishes Food Pantry	5-01-02-10	Social Services	\$600.00	\$5,629.00
Maine Coast Memorial Hospital	5-01-02-10	Social Services	\$600.00	
Washington/Hancock Cmty Agency	5-01-02-10	Social Services	\$600.00	\$5,629.00
Ellsworth Public Library	5-01-02-30	Library Support	\$3,500.00	\$3,500.00
Hancock County Treasurer	5-01-02-90	County Tax	\$93,276.09	\$93,276.09
George Smith	5-01-05-000	Fire Chief Salary	\$1,200.00	
Albert Herrick	5-01-05-001	Fire Stipend	\$200.00	
Brett Jones	5-01-05-001	Fire Stipend	\$200.00	
Carleton Brodie Jr.	5-01-05-001	Fire Stipend	\$200.00	
Carlton Johnson	5-01-05-001	Fire Stipend	\$200.00	
David Herrick Jr.	5-01-05-001	Fire Stipend	\$200.00	
David Herrick Sr.	5-01-05-001	Fire Stipend	\$200.00	
Diane Sanderson	5-01-05-001	Fire Stipend	\$200.00	
Edward Farnsworth	5-01-05-001	Fire Stipend	\$200.00	
Gerald Jordan	5-01-05-001	Fire Stipend	\$200.00	
James Carney	5-01-05-001	Fire Stipend	\$200.00	
James Hunnewell	5-01-05-001	Fire Stipend	\$200.00	
Jennifer Reynolds	5-01-05-001	Fire Stipend	\$200.00	
Joesph Young Jr.	5-01-05-001	Fire Stipend	\$200.00	
John Smith	5-01-05-001	Fire Stipend	\$200.00	
Joseph Reynolds	5-01-05-001	Fire Stipend	\$200.00	
Kermit Theall	5-01-05-001	Fire Stipend	\$200.00	
Mary Harney	5-01-05-001	Fire Stipend	\$200.00	
Maurice Oliver	5-01-05-001	Fire Stipend	\$200.00	
Maury Oliver	5-01-05-001	Fire Stipend	\$200.00	
Michael Jordan	5-01-05-001	Fire Stipend	\$200.00	
Michael Maxwell Sr.	5-01-05-001	Fire Stipend	\$200.00	
Nathaniel Jordan	5-01-05-001	Fire Stipend	\$200.00	
Robert Schust	5-01-05-001	Fire Stipend	\$200.00	
Russell Boynton Jr.	5-01-05-001	Fire Stipend	\$200.00	
Steve Valteau	5-01-05-001	Fire Stipend	\$200.00	
Stuart Marckoon	5-01-05-001	Fire Stipend	\$200.00	
Tyler Black	5-01-05-001	Fire Stipend	\$50.00	
Bangor Hydro Electric	5-01-05-100	Fire-Electricity	\$1,207.10	
AT&T Wireless	5-01-05-101	Fire-Phone	\$79.97	
Choice One Communications	5-01-05-101	Fire-Telephone	\$568.74	
Cingular	5-01-05-101	Fire-Telephone	\$43.07	
PREXAR	5-01-05-101	Fire-Internet	\$79.60	
Emerson Energy Fuels	5-01-05-102	Fire-Heating Fuel	\$2,809.58	
Branch Pond Marine	5-01-05-104	Fire-Truck Maint	\$102.35	
Colwell Diesel	5-01-05-104	Fire Truck Maint	\$2,047.96	
Downeast Office Products	5-01-05-104	Fire-Truck Maint	\$30.00	
Ellsworth Auto Supply Inc.	5-01-05-104	Fire-Truck Maint	\$2.88	
Hamilton Marine	5-01-05-104	Fire-Truck Maint	\$318.42	
K&T Environmental Equipment	5-01-05-104	Fire-Truck Maint	\$136.30	
Kussmaul Electronics Co.	5-01-05-104	Fire-Truck Maint	\$483.13	

Vendor	GL #	Description	Amount	Total Acct
Maurice Oliver	5-01-05-104	Fire-Truck Maint	\$213.69	
NAPA Auto Parts	5-01-05-104	Fire-Truck Maint	\$309.10	
Whitetail Welding	5-01-05-104	Fire-Truck Maint	\$500.00	
CK Foster	5-01-05-105	Fire-Pump Maint	\$24.65	
K&T Environmental Equipment	5-01-05-105	Fire-Pump Maint	\$795.13	
NAPA Auto Parts	5-01-05-105	Fire-Pump Maint	\$103.66	
Branch Pond Marine	5-01-05-106.1	Fire-Boat Maint	\$441.51	
Friend & Friend	5-01-05-106.1	Fire-Boat Maint	\$23.64	
Gerald Jordan	5-01-05-106.1	Fire-Boat Maint	\$23.80	
Maurice Oliver	5-01-05-106.1	Fire-Boat Maint	\$11.60	
Brown's Communications	5-01-05-107	Fire-Radio Maint	\$937.12	
Cove Brook Safety	5-01-05-107.3	Fire-Equipment Maint.	\$181.19	
K&T Environmental Equipment	5-01-05-107.3	Fire-Equipment Maint.	\$40.14	
Radio Shack	5-01-05-107.3	Fire-Equipment Maint.	\$29.98	
Brett Jones	5-01-05-108	Fire-Lights/Batteries	\$31.12	
K&T Environmental Equipment	5-01-05-108	Fire-Lights/Batteries	\$601.00	
Edward Farnsworth	5-01-05-109	Fire-Station Supplies	\$8.94	
Home Depot	5-01-05-109	Fire-Station Supplies	\$10.93	
Maurice Oliver	5-01-05-109	Fire-Stn. Supplies	\$92.89	
Quill Corporation	5-01-05-109	Fire-Station Supplies	\$88.84	
Wal-Mart	5-01-05-109	Fire-Station Supplies	\$36.04	
Home Depot	5-01-05-111	Fire-Hand Tools	\$18.94	
Coastal Med Tech	5-01-05-112	Fire-First Aid	\$10.71	
Gall's Incorporated	5-01-05-112	Fire-First Aid	\$228.49	
Medtronic Physio Control	5-01-05-112	Fire-First Aid	\$79.90	
Maine Coast Memorial Hospital	5-01-05-113	Fire-Hepatitis Shots	\$223.88	
Maine Coast Memorial Hospital	5-01-05-113.1	Fire-Respiratory Fitness	\$181.05	
EBS	5-01-05-114	Fire-Station Maint.	\$37.30	
Emerson Energy Fuels	5-01-05-114	Fire Stn. Furnace Contract	\$169.95	
Home Depot	5-01-05-114	Fire-Station Maint.	\$4.25	
James Hunnewell	5-01-05-114	Fire-Station Maint.	\$50.00	
Kermit Theall	5-01-05-114	Fire-Station Maint.	\$14.00	
Maurice Oliver	5-01-05-114	Fire-Station Maint.	\$52.48	
NAPA Auto Parts	5-01-05-114	Fire-Station Maint.	\$2.44	
State of Maine	5-01-05-114	Fire-Boiler License	\$50.00	
TLC Lock Company Inc.	5-01-05-114	Fire Station Lock	\$280.00	
Ellsworth Car Wash	5-01-05-116	Fire-Gas/Diesel	\$226.80	
RH Foster	5-01-05-116	Fire-Gas/Diesel	\$520.33	
Morris Fire Protection	5-01-05-117	Fire-Extinguishers	\$80.20	
Maurice Oliver	5-01-05-118	Fire-Oil/Fluids	\$26.94	
Fire Tech & Safety	5-01-05-119	Fire-Airpack Maint	\$467.50	
Morris Fire Protection	5-01-05-119	Fire-Airpack Maint	\$108.70	
Fire Engineering Magazine	5-01-05-121	Fire-Publications	\$19.95	
Hancock County Firefighters Assoc.	5-01-05-121	Fire-Dues/Memberships	\$87.00	
Maine Fire Chief's Assoc	5-01-05-121	Fire-Dues/Memberships	\$75.00	

Vendor	GL #	Description	Amount	Total Acct
ME Federation of Firefighters	5-01-05-121	Fire-Dues/Memberships	\$180.00	
NFPA International	5-01-05-121	Fire-Dues/Memberships	\$135.00	
Dysart's Restaurant	5-01-05-122	Fire-Training	\$31.00	
Stuart Marckoon	5-01-05-122	Fire-Training (reimburse)	\$85.12	
Winthrop Firefighters	5-01-05-122	Fire-Training	\$150.00	
Bangor Daily News	5-01-05-129	Fire - Advertise	\$103.58	
Lamoine General Store	5-01-05-129	Fire-Miscellaneous Costs	\$21.93	
NFPA International	5-01-05-130	Fire-NFPA Codes	\$625.50	
Brown's Communications	5-01-05-150	Fire Pagers/Radio	\$1,290.00	
K&T Environmental Equipment	5-01-05-151	Fire-Attack Hose	\$949.50	
Chase, Leavitt & Co., Inc.	5-01-05-154	Fire-Turnout Gear	\$138.50	
Gold Star Cleaners	5-01-05-154	Fire-Turnout Gear	\$35.00	
Hamilton Marine	5-01-05-154	Fire-Turnout Gear	\$11.00	Total Fire Dept. Budget
Joseph Reynolds	5-01-05-154	Fire-Turnout Gear	\$14.00	\$31,300.00
K&T Environmental Equipment	5-01-05-154	Fire-Turnout Gear	\$2,124.00	Total Fire Cash Expense
Lamoine Fire Dept.	5-01-05-156	Fire-Radio Purchase	\$1,076.75	\$28,850.76
County Ambulance Inc	5-01-05-200	Ambulance Contract	\$7,475.00	\$7,475.00
Hancock County Treasurer	5-01-05-220	Dispatching	\$2,140.81	\$2,140.81
Colwell Diesel	5-01-05-900	Fire Truck Purchase	\$65,756.50	
Metalfab LTD	5-01-05-900	Fire Truck Purchase	\$134,244.00	\$200,000.50
Allen Sternfield	5-01-07-00	Transfer Station Labor	\$8,216.25	
Charles Weber	5-01-07-00	Transfer Station Labor	\$27.00	
Douglas Morley	5-01-07-00	Transfer Station Labor	\$456.25	
Municipal Review Committee	5-01-07-01	PERC Dues	\$711.80	
Penobscot Energy Recovery Co.	5-01-07-01	PERC Tipping Fees	\$38,707.00	
Pine Tree Waste	5-01-07-02	Waste Transport	\$21,142.22	
Ray Plumbing Company	5-01-07-03	Transfer Stn. Toilet	\$1,096.00	
George Crawford	5-01-07-06	Transfer Stn Maint.	\$70.00	
Morris Fire Protection	5-01-07-06	Transfer Stn. Maint	\$28.80	
Richard J. King, Inc.	5-01-07-06	Transfer Stn. Maint	\$83.75	
You Name It	5-01-07-06	Transfer Stn. Maint	\$40.00	
Bangor Hydro Electric	5-01-07-07	Transfer Stn Electric	\$304.23	
AT&T Wireless	5-01-07-07.1	Transfer Stn Phone	\$96.91	
Cingular	5-01-07-07.1	Transfer Stn Phone	\$48.20	
MDI League of Towns	5-01-07-08	Hazardous Waste Collection	\$505.00	
Kathleen DeFusco	5-01-07-12	Demo Debris	\$6.00	
Russell Boynton Jr.	5-01-07-12	Demo Debris	\$75.50	
Dept. of Environmental Protection	5-01-07-20	Transfer Station Permits	\$341.00	Total Solid Waste Budget
Haslam Septic	5-01-07-40	Septic Sludge Contract	\$800.00	\$79,930.00
Maine Resource Recovery Assoc.	5-01-08-01	Recycling Dues	\$100.00	Total Waste Cash Exp.
Pine Tree Waste	5-01-08-01	Recycling Transport	\$6,603.56	\$79,459.47
Carol Korty	5-01-11-01	Planning Board	\$22.30	
Hancock County Planning Cmsn.	5-01-11-01	Planning Board	\$22.00	
Radio Shack	5-01-11-01	Planning Board	\$75.96	
Postmaster 04605	5-01-11-02	Planning Board	\$497.59	Total Plan Brd Budget
Bangor Daily News	5-01-11-04	Planning Board	\$107.90	\$1,150.00
Ellsworth American	5-01-11-04	Planning Board	\$398.14	Total Plan Brd Cash Exp
Maine Municipal Association	5-01-11-05	Planning Board	\$8.00	\$1,131.89

Vendor	GL #	Description	Amount	Total Acct
Dennis Ford	5-02-12-00	CEO Salary	\$10,705.00	
Dennis Ford	5-02-12-00.1	CEO-Deputy Salary	\$120.00	
Dennis Ford	5-02-12-01.1	CEO-Mileage	\$446.08	
Dennis Ford	5-02-12-01.2	CEO-Telephone	\$24.86	Total CEO Budget
Ellsworth American	5-02-12-03	Code Enforcement Adv.	\$33.66	\$12,305.00
Hancock County Planning Cmsn.	5-02-12-04	CEO-Training	\$98.00	Total CEO Cash Exp
Postmaster 04605	5-02-12-06	Code Enforcement	\$15.26	\$11,442.86
Lamoine School Dept	5-03-01	School Operations	\$1,330,135.77	
Lamoine School Dept	5-03-02	School Payroll	\$766,581.01	\$2,096,716.78
MAI Environmental Service	5-04-07-08	Landfill Water Testing	\$3,112.14	
Postmaster 04605	5-04-07-08	Landfill Water Testing	\$40.54	\$3,152.68
Eaton Peabody	5-07-02	Land Search Expenses	\$805.00	
Roy, Beardsley & Williams	5-07-02	Land Search Expenses	\$157.50	\$962.50
Stuart Marckoon	5-09-09-00	Road Commissioner Salary	\$500.00	
AT&T Wireless	5-09-09-01	Road Cmsr Phone	\$152.87	
Cingular	5-09-09-01	Road Cmsr Phone	\$74.65	
Stuart Marckoon	5-09-09-01	Road Cmsr Mileage	\$186.88	
Ellsworth American	5-09-09-10	Road Posting Signs	\$33.00	
Russell Boynton Jr.	5-09-09-10	Roads-General	\$10.00	
Wal-Mart	5-09-09-10	Road Commissioner Supplies	\$23.50	
Pavement Mgt. Services, Inc.	5-09-09-10.04	Major Paving	\$4,918.38	
E. Skip Grindle	5-09-09-10.11	Roads-Mowing	\$1,200.00	
George Crawford	5-09-09-10.12	Roads-Sweeping	\$2,000.00	
Harald Huebner	5-09-09-10.15	Roads-Tree Removal	\$833.00	
Lane Construction Corporation	5-09-09-10.21	Buttermilk Rd.	\$57.42	
Richard J. King, Inc.	5-09-09-10.21	Buttermilk Rd.	\$507.00	
EBS	5-09-09-10.22	Shore Road	\$394.00	
Jay Fowler	5-09-09-10.22	Shore Road	\$1,433.37	
Lane Construction Corporation	5-09-09-10.22	Shore Road	\$36.74	
Richard J. King, Inc.	5-09-09-10.22	Shore Road	\$200.00	
Anderson Pressure Washing	5-09-09-10.23	Mill Road	\$250.00	
Jay Fowler	5-09-09-10.23	Mill Road	\$2,255.00	
Richard J. King, Inc.	5-09-09-10.26	Needles Eye Rd	\$2,450.00	
EBS	5-09-09-10.31	Seal Point Road	\$219.95	
Lane Construction Corporation	5-09-09-10.31	Seal Point Road	\$73.73	
Richard J. King, Inc.	5-09-09-10.31	Seal Point Road	\$737.00	
Berry Cove Gardens	5-09-09-10.32	Berry Cove Road	\$1,100.00	
Harold MacQuinn, Inc	5-09-09-10.32	Berry Cove Road	\$300.00	
Lane Construction Corporation	5-09-09-10.38	Birchlawn Dr.	\$28.71	



**FNBBH Investment Management (1-01-02.1)**

This account is maintained by *The First Advisors* and is designed to maximize the safety of our cash while earning a higher yield of interest than the town's checking account. Investments are back by US Government financial instruments, and the balance fluctuates to meet the cash flow needs of the town. In addition to the general fund below, *The First Advisors* manages several other cash fund accounts as indicated later in the report.

Beginning Balance	\$609,875.95
Deposits	\$975,000.00
Interest	\$21,642.78
Transfers to Checking	-\$960,000.00
Adjustments to other accounts	-\$10,094.16
Ending Balance	\$626,424.57

**Union Trust Savings-Loan (1-01-01)**

This was a temporary account into which the loan for the fire truck was deposited and earned interest until it was time to pay for the fire truck. The interest was then transferred to the Fire Truck Reserve.

Beginning Balance	\$0.00
Loan Deposited 8/16/04	\$125,000.00
Interest	\$151.55
Transferred to Checking	\$125,151.00
Ending Balance	\$0.00

**Petty Cash (1-01-09)**

This is the amount of cash kept in the change drawer at the town office. By Selectman policy the balance remains at \$200.00.

**Property Taxes Receivable 2004/05 (1-01-20.04)**

The tax collector's report on previous pages shows the activity associated with this account. Both outstanding taxes were received prior to a lien being placed.

Last Name	First Name	MI	Map	Lot	Original Tax	Payments	Balance 6/30/05
Higgins	Wilda		20	13	\$178.02	\$89.14	\$88.88
Valliere	Jean		1	6	\$841.80	\$840.30	\$1.50

**Total Property Tax Rec 04/05      \$90.38**

**Property Taxes Receivable 2005/06 (1-01-20.05)**

Town meeting authorizes the tax collector to collect taxes prior to the tax commitment. The reason this shows as a negative amount is because the taxes are not yet due, so there has been no positive entry for the tax commitment amount.

Name	Map	Lot	Amt. Paid	Date Paid
Taylor, Diana	10	5-6-1	\$500.00	16-Mar-05
Crawford, George	0	PP	\$43.00	31-Mar-05
Crawford, George	20	15	\$2,000.00	24-Jun-05

**Total June 30, 2005      \$2,543.00**

**Personal Property Tax 2003/04 (1-01-21.03)**

This account reflects those taxes on equipment due on October 31, 2003 and still outstanding as of June 30, 2005

Name	Tax Due
Bradford, Clifton E.	\$254.80
Crane, David	\$754.60
<b>Total personal property due</b>	<b>\$1,009.40</b>

Paid after 6/30/05

**Personal Property Tax 2004/05 (1-01-21.04)**

This account reflects those taxes on equipment due on October 31, 2004 and still outstanding as of June 30, 2005

Norris	Barry	E.	\$136.62
Bradford	Clifton	E.	\$237.36

**Total      \$373.98**

**Liens Receivable 2003/04 (1-01-25.03)**

On June 24, 2004 the town placed liens on unpaid real estate taxes due October 31, 2003. The amounts below are those that were outstanding on June 30, 2005. One property (marked with an asterisk) automatically foreclosed to town ownership 18 months following lien filing.

LAST NAME	FIRST NAME	MI	MAP	LOT	TOTAL TAX	TOTAL PAID	BALANCE DUE
Bentivoglio	Wesley	HA	20	5	\$746.20	\$0.74	\$745.46
<b>Bradford</b>	<b>Clifton</b>	<b>E.</b>	6	1-3	\$2,023.00	\$0.00	\$2,023.00
<b>Brown</b>	<b>Aaron</b>	<b>C</b>	9	24	\$774.20	\$230.25	\$543.95
<b>Butler</b>	<b>Lyle</b>		7	13	\$186.20	\$0.00	\$186.20
<b>Butler</b>	<b>Lyle</b>		7	23	\$2.80	\$0.00	\$2.80
<b>Butler</b>	<b>Lyle</b>		7	24	\$148.40	\$0.00	\$148.40
Clewley	John	K.	16	45	\$1,237.60	\$840.90	\$396.70
<b>Day</b>	<b>James</b>	<b>A</b>	4	54-2	\$918.40	\$0.00	\$918.40
<b>DeLuca</b>	<b>Margaret</b>	<b>A</b>	6	1-4	\$228.20	\$0.00	\$228.20
Heyse	Paul	B.	2	10	\$299.60	\$0.00	\$299.60
Kiefer	Louis		4	54-1	\$611.80	\$0.00	\$611.80
*Robbins	Lawrence		20	5 (on)	\$163.80	\$0.00	\$163.80
Sargent	Douglas		21	1	\$925.40	\$0.00	\$925.40
Stuwe	Susan	R	1	23-4	\$229.60	\$2.39	\$227.21
<b>Watts</b>	<b>Beverly</b>		19	4	\$771.40	\$0.00	\$771.40
<b>Total 03/04 Tax</b>							<b>\$8,192.32</b>

### Liens Receivable 2004/05 (1-21-25.04)

On June 30, 2005 the town placed liens on unpaid real estate taxes due October 31, 2004. The amounts below are those that were outstanding on June 30, 2005. Ownership will automatically foreclose to the Town on December 30, 2006 if payments is not received. An asterisk indicates the lien has been paid in full and discharged after 6/30/05

LASTNAME	FIRSTNAME	MI	MAP	LOT	Original Tax	Total Payments	Net Tax Due
Becker	Ronald	L.	4	41-2	\$592.85	\$0.00	\$592.85
Bradford	Clifton	E.	6	1-3	\$1,999.07	\$0.00	\$1,999.07
Brown	Aaron	C	9	24	\$768.11	\$0.00	\$768.11
Budwine	Lawrence	A	4	20-2	\$855.05	\$0.00	\$855.05
*Butler	Lyle		7	13	\$183.54	\$0.00	\$183.54
*Butler	Lyle		7	23	\$2.76	\$0.00	\$2.76
*Butler	Lyle		7	24	\$146.28	\$0.00	\$146.28
*Clewley	John	K.	16	45	\$1,219.92	\$0.00	\$1,219.92
*Crowley	Heidi	L.	8	2-11	\$1,958.22	\$1,584.14	\$374.08
Day	James	A	4	54-2	\$910.25	\$0.00	\$910.25
DeLuca	Margaret	A	6	1-4	\$224.94	\$0.00	\$224.94
DeRaps	William	F	10	1	\$176.64	\$0.00	\$176.64
*Graham	Kim		14	24	\$507.84	\$0.00	\$507.84
*Heyse	Paul	B.	2	10	\$295.32	\$0.00	\$295.32
Jordan	Richard	D	19	14	\$383.09	\$0.00	\$383.09
Kiefer	Louis		4	54-1	\$603.06	\$0.00	\$603.06
Kimball	Jane		14	70	\$28.98	\$0.00	\$28.98
Linscott	Mark	R	9	16-1	\$1,397.11	\$370.91	\$1,026.20
Mingo	Michelle	R.	6	25-3	\$173.88	\$170.10	\$3.78
Morley	Trudy		5	4-4	\$2,437.63	\$1,000.00	\$1,437.63
Mullen	Janet	E.	1	28-1	\$1,030.31	\$359.44	\$670.87
*Norris	Barry		5	1-1	\$423.66	\$0.00	\$423.66
*Norris	Peter	A	5	2-2	\$182.16	\$179.79	\$2.37
*Ouellette	Pamela	C	14	15-4	\$881.82	\$100.00	\$781.82
*Ouellette	Pamela	C.	14	15-3	\$451.26	\$0.00	\$451.26
*Pantani	T. Maire		4	13-6	\$166.98	\$0.00	\$166.98
*Patten	John	M	4	16- 2	\$1,460.59	\$0.00	\$1,460.59
*Pinkham	David	E.	7	29-3	\$374.81	\$52.12	\$322.69
*Pinkham	William		10	29-5	\$461.75	\$0.00	\$461.75
**Robbins	Lawrence		20	5 (on)	\$161.46	\$0.00	\$161.46
*Rose	Alisha	M	6	1	\$540.41	\$0.00	\$540.41
*Sargent	Douglas		21	1	\$912.18	\$0.00	\$912.18
*Stuwe	Susan	R.	1	23-3	\$207.00	\$0.00	\$207.00
*Stuwe	Susan	R.	1	23-4	\$226.32	\$0.00	\$226.32
*Stuwe	Susan	R.	1	23-5	\$211.14	\$0.00	\$211.14
*Stuwe	Susan	R.	1	23-8	\$204.24	\$0.00	\$204.24
Tozier	Donald		9	15-3	\$306.36	\$0.00	\$306.36
*Watts	Beverly		19	4	\$768.66	\$0.00	\$768.66
*Zerrien	Richard	A.	7	26	\$48.30	\$0.00	\$48.30
*Zerrien (estate of)	Richard	A.	7	3	\$572.70	\$0.00	\$572.70

**Total \$24,456.65 \$3,816.50 \$20,640.15**

\*\*Automatically foreclosed to Town Ownership for unpaid lien filed 6/24/04

**Deferred Charges (1-01-40)**

This account is an auditing entry required under GASB (Government Accounting Standards Board) guidelines. An entry to this account is made annually by the town auditor.

**Accounts Receivable (1-01-50)**

Income earned prior to June 30, 2005 but not received until after the end of the fiscal year is booked as an account receivable.

Name	Acct	GL#	Amount	Date Rec'd
MRRA	Recycling-Exp	5-01-08-01	\$530.88	05-Jul-05
MRRA	Recycling-Exp	5-01-08-01	\$206.94	01-Aug-05
Nicole Berzinis	Returned Check	4-12-01	\$51.00	11-Aug-05
<b>Total</b>			<b>\$788.82</b>	

**Forclosure Installment Receivable (1-01-50.04)**

The Town entered an agreement to sell tax acquired property back to its former owner. Payment was received in full during the fiscal year and the Selectmen issued a quitclaim deed for the land and buildings to the former owner.

Beginning Balance	\$1,225.00
Received from Michael Damon	\$1,225.00
Ending Balance	\$0.00

**Demolition Debris Accounts Receivable (1-01-52)**

The Town of Lamoine by agreement with the City of Ellsworth issues permits to citizens to dispose of bulky waste at the Ellsworth Transfer Facility. The City of Ellsworth bills the Town of Lamoine which in turn bills those citizens for the cost of disposal. The following amounts were outstanding as of June 30, 2005. All outstanding bills were paid after 6/30/05.

Acct #	Name	Weight Chg
BARN01	Barnes, Kent	\$13.80
BECK02	Becker, Michael/Rita	\$16.50
DIC001	Dickey, William	\$80.30
DODD01	Dodd, Samuel	\$41.60
GAB001	Gabel-Richards, Steve	\$3.60
GILP01	Gilpin, John	\$37.40
HAFT01	Haft, Douglas	\$16.50
HARR04	Harris, Donald	\$0.60
Hutch2	Hutchins, Jon	\$100.10
LAND01	Landon, Lance	\$10.50
LEN001	Lennon, John	\$3.30
PREB01	Preble, Marvin	-\$31.90
REIN01	Reiner, Rebecca	\$26.40
ROSE01	Rose, Alisha	\$30.00
SPENC1	Patricia Spence	-\$1.00
<b>Total</b>		<b>\$347.70</b>

**Due From Other Funds (1-01-70)**

This account is also a function of the auditing process. The funds due are expended from the Marlboro Cemetery Fund and due to the general fund. This is adjusted annually by the auditors.

**Code Enforcement Fund (1-02-01)**

This fund was created by town meeting many years ago. It is a separate fund managed by *The First Advisors* with interest credited. Adjustments are made annually to match the fund balance activity from the previous fiscal year, and any appropriations or additions authorized by town meeting.

Beginning Balance	\$20,836.94
Addition from net fund operations FY 04	\$5,810.25
Interest	\$555.58
Ending Balance	\$27,202.77

**Education Funds Receivable (1-03-50)**

At the end of the fiscal year income earned from education sources were still due but received after June 30, 2005.

Name	Acct	GL#	Amount	Date Rec'd
MSAD 26	Ed-Revenue Other	4-03-08	\$496.65	08-Aug-05
Otis/Mariaville School	Ed-Revenue Other	4-03-08	\$3,926.73	08-Aug-05
State of Maine	Ed-DHS Clients	4-03-11	\$159.91	08-Aug-05
State of Maine	Ed-DHS Clients	4-03-11	\$83.53	08-Aug-05
Total			\$4,666.82	

**Dump Closing Fund (1-04-01)**

This fund was established by Town Meeting in the 1990's as the town closed and capped its landfill. Town meeting has annually appropriated money from this account to assist with water testing at the landfill. It is being recommended to the 2006 town meeting to close this fund into the general fund. This fund is managed by *The First Advisors*.

Beginning Balance	\$6,931.85
FY '04 Operations & Appropriations	-\$4,682.48
Interest	\$81.19
Ending Balance	\$2,330.56

**Fire Truck Reserve Fund (1-06-01)**

This fund was established by Town Meeting as a way to save for new fire apparatus purchases. During the fiscal year an appropriation from this account assisted with the purchase of the new Rescue/Pumper 403. The fund will be adjusted in FY '06 to reflect the fund balance (3-06-01) which includes the sale of the 1975 American LaFrance Truck to the Town of Passadumkeag. This fund is managed by *The First Advisors*.

Beginning Balance	\$26,262.16
Appropriation to purchase 2005 Int'l Truck	-\$25,000.00
Interest	\$380.34
Ending Balance	\$1,642.50

**Salt Sand Shed Reserve (1-07-01)**

This fund was established by Town Meeting to help meet the expected need at some point for a salt/sand storage building. It has accumulated funds for many years and is managed by *The First Advisors*

Beginning Balance	\$52,253.36
Addition from Town Meeting 2004	\$5,000.00
Interest	\$1,243.30
Ending Balance	\$58,496.56

**Road Assistance Fund (1-09-01)**

This fund reflects those funds appropriated but not spent and dedicated revenues to road projects. The fund is managed by *The First Advisors*

Beginning Balance	\$15,390.79
Addition from FY '04 Operations	\$5,678.58
Interest	\$432.08
Ending Balance	\$21,501.45

**Education Capital Reserve (1-10-01)**

This fund was established by town meeting several years ago, transferring monies from the school bus reserve fund to dedicate to education capital projects. The fund is managed by *The First Advisors*

Beginning Balance	\$2,426.82
Interest	\$54.10
Ending Balance	\$2,480.92

**Portable Classroom Maintenance Fund (1-11-02)**

This fund was established by the Town Meeting to create a fund from which to draw on when the town owned portable classrooms required major maintenance. Small additions have been made each year with projects such as a new roof removing money from the account. The fund is managed by *The First Advisors*

Beginning Balance	\$4,323.40
Added by Town Meeting 2004	\$1,000.00
Deduction for FY '04 operations	-\$700.00
Interest	\$101.08
Ending Balance	\$4,724.48

**Revaluation Reserve (1-13-01)**

This fund was established by Town Meeting as a way of adding an appropriation annually to help offset the cost of an eventual revaluation. During FY'05 the town began conducting a factored revaluation job, but most of the bills did not come in until FY'06. The Selectmen encumbered the \$18,000 appropriation, but the bank balance was not impacted. The fund is managed by *The First Advisors*

Beginning Balance	\$29,573.33
Interest	\$659.32
Ending Balance	\$30,232.65

**Cable TV Fund (1-15-01)**

This fund was established by the Town Meeting to dedicate funds that are generated by franchise fees from the Cable TV franchise (presently Adelphia) into a fund to purchase equipment and provide operations costs for the local government and education Cable TV channel(s). The fund is managed by *The First Advisors*

Beginning Balance	\$4,355.80
Added from FY '04 Operations	\$3,987.81
Interest	\$159.58
Ending Balance	\$8,503.19

**Insurance Deductible Fund (1-16-01)**

This fund was established by Town Meeting many years ago to cover the costs of insured losses that are deducted by our insurance carrier. The goal has to been to build the fund to three insured losses. The deductible had been \$1,000 but to keep premiums lower our carrier has increased the deductible to \$2,500. The fund is managed by *The First Advisors*

Beginning Balance	\$4,121.81
Added by Town Meeting 2004	\$1,000.00
Interest	\$107.56
Ending Balance	\$5,229.37

### Cemetery Funds (1-20-01.1,2,3)

The Town of Lamoine holds several funds in trust for maintenance of cemetery lots. The funds have a principle balance, and in the cases of East Lamoine Cemetery and Forest Hill Cemetery the interest is periodically paid to the associations responsible for performing the maintenance. In the case of Marlboro Cemetery, where there is no formal association, the town has some maintenance work done. The funds are managed by *The First Advisors*

	East Lamoine (1-20-01.1)	Forest Hills (1-20-01.2)	Marlboro (1-20-01.3)
Beginning Balance	\$2,534.37	\$2,323.34	\$7,384.79
Interest	\$56.49	\$51.82	\$164.64
Ending Balance	\$2,591.06	\$2,375.16	\$7,549.43
Original Principle	\$2,400.00	\$2,200.00	\$2,655.43

### Fixed Assets (1-30)

The fixed assets are land, buildings, vehicles, roads and major fixtures assigned values by the auditors. An inventory of assets is maintained throughout the year, and a depreciation/appreciation adjustment is made by the auditors. The changes in major fixtures for FY '05 are as follows:

Location	Item	Purchase Date	Value/Cost	Removal Date	Removal Reason	Valuation Removed
FY 2005 Fixed Asset Activity						
Town Office	Digital Camera	1/2/03		2/2/2005	broken	\$260.75
Fire Station	1975 American LaFrance	8/1/99		4/2/2005	Sold	\$37,500.00
Fire Station	2005 Rescue Pumper	2/26/05	\$200,000.00			
Town Office	Digital Camera	2/15/05	\$397.00			
Cable TV	Audio Board	9/14/04	\$379.00			
Cable TV	Video Switching Equipment	9/30/04	\$11,310.00			
Fire Station	Rescue Gear	12/3/04	\$5,372.20			
Town Office	Computer	2/18/05	\$478.79			
Town Office	Scanner	2/18/05	\$119.97			
Town Hall	Scanner			2/18/2005	Obsolete	\$112.56
Cable TV	DVD Player, Switcher	3/6/05	\$102.96			
Cable TV	Camera, Tripod	4/27/05	\$405.89			
	Total		\$218,565.81			\$37,873.31

**Net Increase in  
Fixed Assets**

**\$180,692.50**

### Liabilities

#### Accounts Payable (2-01-02)

Several items and services purchased in FY '05 were not billed until after June 30, 2005 and were booked as expenses for FY '05, but paid from the cash account in FY '06. The schedule on below reflects those accounts payable as of 6/30/05.

Vendor	Acct	Amount	Date Pd
Jennifer Kovacs	Adm Salary	\$370.50	6-Jul-05
Kathleen DeFusco	Adm Salary	\$307.20	6-Jul-05
Allen Sternfield	Solid Waste	\$199.50	6-Jul-05
Richard McMullen	Adm Maint	\$30.00	14-Jul-05
Richard McMullen	Parks	\$30.00	14-Jul-05
Ellsworth American	Adm	\$62.13	14-Jul-05
RJD Appraisal	Revaluation	\$4,500.00	14-Jul-05

NAPA Auto Parts	Fire	\$21.99	15-Jul-05
White Sign Co	Roads	\$57.76	15-Jul-05
Marion McDevitt	Adm-Ballot Clerk	\$97.75	6-Jul-05
Catherine Bragdon	Adm-Ballot Clerk	\$97.75	6-Jul-05
Joan Broussard	Adm-Ballot Clerk	\$8.50	6-Jul-05
Linda Feury	Adm-Ballot Clerk	\$8.50	6-Jul-05
Dennis Ford	CEO-Wages	\$75.00	6-Jul-05
Dennis Ford	CEO-Mileage	\$193.92	6-Jul-05
Jennifer Kovacs	Adm-Lien Costs	\$270.00	6-Jul-05
Stuart Marckoon	Adm-Lien Costs	\$40.00	6-Jul-05
PERC	Solid Waste	\$389.98	30-Jul-05
Emerson Energy	Heating-Adm	\$117.29	15-Jul-05
Emerson Energy	Fire-Heating	\$169.34	15-Jul-05
Pine Tree Waste	SW-Recycling	\$621.96	15-Jul-05
Jay Barnes	Parks-Cemetery	\$133.00	15-Jul-05
Richard McMullen	Adm (Anderson)	\$40.00	15-Jul-05
State of Maine	Dump Closing	\$1,780.00	15-Jul-05
Roy/Beardsley	Adm-Legal	\$131.25	15-Jul-05
Pine Tree Waste	Waste-Transport	\$1,922.02	15-Jul-05
RJD Appraisal	Adm-Appraisal	\$2,800.00	15-Jul-05
Registry of Deeds	Adm-Tax Col'r	\$11.00	15-Jul-05
RH Foster	Fire-Gas/Diesel	\$50.86	15-Jul-05
Bangor Hydro	Roads-Streetlight	\$42.96	8-Aug-05
Bangor Hydro	Roads-Streetlight	\$14.93	8-Aug-05
Bangor Hydro	Waste-Electric	\$16.66	8-Aug-05
Bangor Hydro	Fire-Electric	\$98.53	8-Aug-05
Bangor Hydro	Adm-Electric	\$165.24	8-Aug-05
Cingular	Rd Cmsr Exp	\$17.77	8-Aug-05
Cingular	Waste-Cell Phone	\$13.22	27-Jul-05
Cingular	Fire-Phone	\$10.06	27-Jul-05
State of Maine	CEO-Permits	\$6.00	31-Jul-05
SC Supply Co.	Roads-Signs	\$501.27	25-Jul-05
Maine Coast Mem. Hospital	Fire-HBV	\$55.97	29-Jul-05
Maine Coast Mem. Hospital	Fire-Resp Prot	\$27.30	29-Jul-05
Municipal Review Cmte	Waste-PERC	\$234.56	29-Jul-05
Wal-Mart	Adm	\$51.38	9-Aug-05
Union Trust Co	Fire Truck Pmt.	\$25,320.90	9-Aug-05
Brett Jones	Fire Dept-Phone	\$54.00	18-Aug-05
MCMH Physicians	Fire-Resp Prot	\$121.80	8-Sep-05
<b>Total</b>		<b>\$41,289.75</b>	

**Conservation Commission Payable (2-01-02.2)**

The Lamoine Conservation Commission obtained donations and major grants for its' Freshwater Initiative study. These funds were booked as a payable as the town acted as the agent through which various expenses associated with the study were distributed.

From Sales of Compost Bins	\$115.50
Maine Community Foundation Grant	\$2,500.00
New England Grassroots Grant	\$2,500.00
Donation from J & S Wuorinen	\$100.00
Donation from R. Dumont	\$50.00

**Total income \$5,265.50**

**Payments**

Postmaster - 2 rolls stamps	\$74.00
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**Balance 6/30/05 \$5,191.50**

**Encumbered Funds Carried Forward (2-01-03)**

The act of encumbering funds means that projects authorized by either Town Meeting or the Selectmen for which funds have been dedicated were carried forward for completion after the end of the fiscal year. By order of the Selectmen, the following projects and funding were encumbered for completion after June 30, 2005.

Acct #	Name	Project	Amount
5-13-02-60	Revaluation	Factored Revaluation	\$13,500.00
5-01-05-400	Fire Dept	Painting Project	\$6,027.82
5-09-09-10.21	Roads	Buttermilk Rd.	\$950.00
5-09-09-10.38	Roads	Birchlawn Dr	\$2,000.00
5-09-09-10.22	Roads	Shore Rd.	\$5,600.00
5-09-09-10.32	Roads	Berry Cove Rd.	\$1,000.00
5-09-09-10.25	Roads	Asa's Lane	\$1,000.00
5-09-09-10.26	Roads	Needles Eye Rd	\$2,500.00
5-09-09-10.30	Roads	Marlboro Beach Rd	\$500.00
5-09-09-10.31	Roads	Seal Point Rd	\$1,900.00
5-09-09-10.24	Roads	Walker Rd.	\$1,000.00
5-09-09-10.23	Roads	Mill Rd.	\$2,150.00
5-01-01-62	Adm	Handicapped Access	\$2,500.00
5-01-01-211	Adm	Tax Maps	\$1,200.00
5-01-01-216	Adm	Appraisal Expenses	\$1,600.00

**Total \$43,427.82**

**Tax Overcharges Payable (2-01-04)**

Occasionally a taxpayer will send too much money by mail as payment. Any amount less than \$1.00 is held at the town office. If not claimed by 6/30/06 those minor amounts will be closed into the general fund balance.

Name	Amt. Overpaid
Paul Frederick	\$0.23
Reginald McDevitt	\$0.08
<b>Total</b>	<b>\$0.31</b>

**State Dogs Payable, IF&W Licenses/RV's Payable, Motor Vehicles Payable**

The fees collected by the tax collector due to the State of Maine as of June 30, 2005 were sent in on July 1, 2005.

	Dog Licenses	Hunting/Fishing Licenses	Boats, ATV Registrations	Motor Vehicle Registrations
Amount Due	\$51.00	\$625.00	\$2,440.00	\$2,700.50

**Teacher's Contract Payable (2-03-01)**

This account reflects the amount due to school teachers per the contract with the Union River Valley Teachers' Association (URVTA). Several teachers opt to receive payments spread throughout the year. The contract runs from September to September, so the amount in the line (\$88,285.96) reflects those payments due from July 1, 2005 to September 20, 2005. This figure was supplied by the Lamoine School Department.

**Accrued Wages Payable-Education (2-03-02)**

The contract with URVTA provides for sick leave and other benefits to be paid upon separation of teachers. The value of that payment due (\$14,059.46) is reflected in this line. This figure was supplied by the Lamoine School Department.

**School Operations Payable (2-03-03)**

As with accounts payable, several bills were incurred prior to June 30, 2005 but not paid until after the end of the fiscal year. The school department provides the Treasurer with an operations warrant on a monthly basis, and this warrant (\$63,068.38) was paid in full on July 14, 2005.

**Due to General Fund – Cemetery (2-20-01)**

This account is also a function of the auditing process. The funds due (\$1,263.51) are expended from the Marlboro Cemetery Fund and due to the general fund (see account 1-01-70). This is adjusted annually by the auditors.

**Deferred Property Tax Revenue (2-40-01)**

This too is a function of the auditing process, designed to show those property taxes and liens collected in the 2 months following the close of the fiscal year. The amount of deferred revenue (\$24,462.92) is calculated by the town auditor during the annual audit process.

**Fund Balances**

The fund balances are a reflection of the fiscal activity during the year that ended on June 30, 2005. They will usually vary from the cash account balances as the adjustment to the cash accounts are not made until the following fiscal year when all the activity has been audited.

**Undesignated Fund Balance (3-01-01)**

This is the fund generally referred to as "Surplus". Income from operations not specifically designated to another fund accumulates to here, and expenses not designated to other funds are deducted from this fund. The Budget Committee and Selectmen many years ago established that this fund balance would ideally remain at approximately \$300,000.

Beginning Balance	\$374,440.62
Appropriations by 2004 Town Meeting	\$75,000.00
Encumbrances that expired	\$2,140.04
Parks Expenses closed to general fund	\$1,085.88
Dump Closing expenses closed to general fund	-\$4,932.68
Tax acquired property closed into general fund	-\$168.34
Net increase in general fund from FY 05 operations	\$75,367.83
Ending Balance	\$372,933.35

**Code Enforcement Fund (3-02-01)**

Income from permit issuances, interest, and fines accumulate to this account, and expenses incurred in the Code Enforcement process are deducted from this fund.

Beginning Balance	\$26,647.19
Appropriation by 2004 Town Meeting	-\$6,000.00
Income closed to CEO Fund (in excess of budget)	\$8,575.18
Expenses less than budgeted closed into CEO Fund	\$882.14
Ending Balance	\$30,104.51

**Education Fund (3-03-01)**

Funds specifically raised for education and expended for education accumulate into the education fund. The Lamoine School Department audit and the Town of Lamoine audit tie in their results and arrive at this figure annually. The fund balance for June 30, 2005 is \$156,839.27.

**Dump Closing Fund (3-04-01)**

This fund was established by Town Meeting in the 1990's as the town closed and capped its landfill. Town meeting has annually appropriated money from this account to assist with water testing at the landfill. It is being recommended to the 2006 town meeting to close this fund into the general fund.

Beginning Balance	\$2,249.37
Appropriation by 2004 Town Meeting	-\$750.00
Interest	\$81.19
Ending Balance	\$1,580.86

**Fire Truck Reserve Fund (3-06-01)**

This fund was established by Town Meeting as a way to save for new fire apparatus purchases. During the fiscal year an appropriation from this account assisted with the purchase of the new Rescue/Pumper 403. The sale of the 1975 American LaFrance Truck to the Town of Passadumkeag was added to this fund balance.

Beginning Balance	\$26,262.15
Appropriated for Purchase of 2005 Rescue Pumper	-\$25,000.00
Proceeds from sale of 1975 American LaFrance	\$8,500.00
Interest Income	\$531.90
Ending Balance	\$10,294.05

**Salt/Sand Shed Reserve Fund (3-07-01)**

This fund was established by Town Meeting to help meet the expected need at some point for a salt/sand storage building. It has accumulated funds for many years

Beginning Balance	\$44,253.26
Addition to fund by 2004 Town Meeting	\$5,000.00
Interest Income	\$1,243.30
Ending Balance	\$50,496.56

**Road Fund (3-09-01)**

This fund reflects those funds appropriated but not spent and dedicated revenues to road projects.

Beginning Balance	\$21,069.37
Appropriated by 2004 Town Meeting	-\$2,000.00
Income in excess of budget	\$1,872.08
Expenses less than budget	\$6,533.11
Ending Balance	\$27,474.56

### **Education Capital Reserve (3-10-01)**

This fund was established by town meeting several years ago, transferring monies from the school bus reserve fund to dedicate to education capital projects.

Beginning Balance	\$2,426.82
Interest Income	\$54.10
Ending Balance	\$2,480.92

### **Portable Classroom Maintenance Fund (3-11-01)**

This fund was established by the Town Meeting to create a fund from which to draw on when the town owned portable classrooms required major maintenance. Small additions have been made each year with projects such as a new roof removing money from the account.

Beginning Balance	\$3,623.40
Added by Town Meeting 2004	\$1,000.00
Interest	\$101.08
Ending Balance	\$4,724.48

### **Animal Control Fund (3-12-01)**

By state law (7M RSA §3945) animal control funds are a designated fund balance. Income from dog licensing fees and fines accumulate to this fund. Expenses directly related to animal control activities are deducted from this fund.

Beginning Balance	\$626.91
Income from Dog Licensing	\$977.00
Expenses for Animal Control Activities	\$1,002.40
Ending Balance	\$601.51

### **Revaluation Fund (3-13-01)**

This fund was established by Town Meeting as a way of adding an appropriation annually to help offset the cost of an eventual revaluation. During FY'05 the town began conducting a factored revaluation job, but most of the bills did not come in until FY'06. The Selectmen encumbered the \$18,000 appropriation.

Beginning Balance	\$29,573.33
Appropriation approved by 2004 Town Meeting (carried fwd & encumbered)	-\$18,000.00
Interest Income	\$659.32
Ending Balance	\$12,232.65

### **Summer Recreation Fund (3-14-01)**

This fund was apparently established when the town managed funds raised for a Little League baseball program. It is not designated with a separate accounting in the assets and the fund balance has been carried forward for many years, despite the absence of the program. The Budget Committee and Selectmen are recommending that the \$50.00 balance be transferred to the Parks & Recreation fund and this fund be discontinued.

### **Parks & Recreation Fund (3-14-02)**

This fund was approved by Town Meeting and accounts for income that might be received from Parks related activities and donations and expenses for parks maintenance. There is no dedicated asset account for this fund. There was no appropriation to this account in FY 05 as Parks were funded by the General Fund, so the account balance of \$3,242.37 was unchanged. Since passage of the Parks Ordinance by Town Meeting in 2005 this fund will once again become active.

### **Cable TV Equipment Fund (3-15-01)**

This fund was established by the Town Meeting to dedicate funds that are generated by franchise fees from the Cable TV franchise (presently Adelphia) into a fund to purchase equipment and provide operations costs for the local government and education Cable TV channel(s).

Beginning Balance	\$8,343.61
Income from Interest & Franchise Fees	\$5,502.50
Equipment Purchases & Operations Expenses	-\$13,376.48
Ending Balance	\$469.63

### **Insurance Deductible Fund (3-16-01)**

This fund was established by Town Meeting many years ago to cover the costs of insured losses that are deducted by our insurance carrier. The goal has to been to build the fund to three insured losses. The deductible had been \$1,000 but to keep premiums lower our carrier has increased the deductible to \$2,500.

Beginning Balance	\$4,121.80
Interest	\$107.56
Loss (digital camera ruined in rescue effort)	-\$297.24
Ending Balance	\$3,932.12

### **Harbor Fund (3-17-01)**

This fund authorized by Town Meeting accumulates income from mooring fees and pays for authorized expenses for Harbor related enforcement and projects.

Beginning Balance	\$4,537.68
Mooring Fee Income	\$932.00
Harbor Expenses	\$1,009.88
Ending Balance	\$4,459.80

### **Reserved for Endowments (3-18-01)**

These are the three cemeteries for which the town holds funds.

East Lamoine Cemetery	\$2,591.06
Forest Hills Cemetery	\$2,375.16
Marlboro Cemetery	\$7,549.43
Due to General Fund	-\$1,263.51
Total	\$11,242.14

### **Investment in Fixed Assets (3-30-01)**

This fund balance mirrors the asset account balance (see 1-30) of \$9,808,628.14

Respectfully submitted,

*Stuart Marckoon, Treasurer*