

## FUNDS ACTIVITY SUMMARY REPORT

July 12, 2012

For June 2012 Financial Reports

**Capital Reserve Fund:** In June, a \$5,000 payment made to John Wright was made as a down payment for building the cemetery shed.

**General Fund:** Revenue was received from the Town of Andover in the first part of July so will be reflected in the July financial statements sent to the board in August.

**Hurricane Irene Flood Damage Fund:** On June 29th, a FEMA reimbursement was direct deposited to the General Fund by the State of Vermont in the amount of \$83,871.10. On July 3<sup>rd</sup>, a FEMA reimbursement was direct deposited in the amount of \$368,650.97. This money was transferred from the General Fund to the Hurricane Irene Fund on July 9<sup>th</sup> and a line of credit payment of \$422,500.00 was made to the Hurricane Irene. This payment decreased the line of credit to \$105,407.96. An amount of \$30,000.00 was retained in the checking account for anticipated engineering bills in July for the Missing Link Bridge.

**Sewer Fund:** The VLCT Flood reimbursement was used to replace the generator and First Avenue pumps that were damaged in Tropical Storm Irene. These items are listed in the 2011 Flood Ins Reimb line item. The insurance proceeds were received in 2011 and VLCT will pay the difference of \$3,947.42 shortly.

There was no financial activity for the following accounts for the period of June:

Academy Building Fund  
Chester Development Economic Fund  
EMS Building Fund  
Forfeiture Fund  
Grant Fund  
Lister's Training Fund  
NRCS Fund  
Police Comm. Resources Donation Fund  
Popple Dungeon Road Fund  
Public Safety Building Fund  
Reappraisal Fund  
Sam Adams Poor Fund  
Recreation Donation Fund

**SIX MONTH CONSOLIDATED RESULTS**

7/13/2012

	ACTUAL VS ACTUAL		
	6/30/2012	6/30/2012	DIFFERENCE
<b>REVENUES</b>			
Property Taxes	\$142,743.00	\$171,945.00	\$29,202.00
Other Taxes	\$24,705.00	\$31,012.00	\$6,307.00
Licenses	\$5,122.00	\$7,776.00	\$2,654.00
Genl. Gov	\$15,736.00	\$21,659.00	\$5,923.00
Police	\$70,300.00	\$49,618.00	(\$20,682.00)
Fire	\$2,325.00	\$70.00	(\$2,255.00)
Ambulance	\$34,308.00	\$19,293.00	(\$15,015.00)
Tower	\$6,000.00	\$1,800.00	(\$4,200.00)
Highway	\$146,758.00	\$138,920.00	(\$7,838.00)
Recreation	\$9,482.00	\$9,625.00	\$143.00
Cemeteries	\$4,060.00	\$13,322.00	\$9,262.00
Planning	\$3,421.00	\$0.00	(\$3,421.00)
Other	\$189,738.00	\$15,801.00	(\$173,937.00)
<b>TOTALS</b>	<b>\$654,698.00</b>	<b>\$480,841.00</b>	<b>(\$173,857.00)</b>
<b>EXPENSES</b>			
Selectmen	\$33,241.00	\$34,582.00	\$1,341.00
Administration	\$127,593.00	\$112,719.00	(\$14,874.00)
Listers	\$16,663.00	\$11,149.00	(\$5,514.00)
Taxes	\$0.00	\$7,128.00	\$7,128.00
Planning	\$6,416.00	\$15,872.00	\$9,456.00
Insurance	\$309,392.00	\$294,400.00	(\$14,992.00)
Police	\$205,322.00	\$205,536.00	\$214.00
Fire	\$7,710.00	\$7,464.00	(\$246.00)
Ambulance	\$14,075.00	\$22,733.00	\$8,658.00
Communications	\$4,167.00	\$3,407.00	(\$760.00)
Public Works	\$472,502.00	\$589,001.00	\$116,499.00
Solid Waste	\$25,000.00	\$25,713.00	\$713.00
Health	\$0.00	\$0.00	\$0.00
Recreation	\$29,356.00	\$27,822.00	(\$1,534.00)
Cemeteries	\$28,308.00	\$21,173.00	(\$7,135.00)
Library	\$13,029.00	\$11,334.00	(\$1,695.00)
Town Hall	\$18,374.00	\$22,564.00	\$4,190.00
Facilities	\$7,762.00	\$6,465.00	(\$1,297.00)
Grants	\$12,750.00	\$0.00	(\$12,750.00)
CTSD	\$0.00	\$0.00	\$0.00
Transfers	\$0.00	\$0.00	\$0.00
County Taxes	\$8,721.00	\$11,660.00	\$2,939.00
Voted Articles	\$0.00	\$0.00	\$0.00
<b>TOTALS</b>	<b>\$1,340,381.00</b>	<b>\$1,430,722.00</b>	<b>\$90,341.00</b>
<b>CHANGE IN CASH</b>	<b>(\$685,683.00)</b>	<b>(\$949,881.00)</b>	<b>(\$264,198.00)</b>

**BUDGET VS ACTUAL RESULTS**

<b>6/30/12</b>	<b>6/30/12</b>	<b>DIFFERENCE</b>
\$173,128.82	\$171,945.00	(\$1,183.82)
\$67,900.00	\$31,012.00	(\$36,888.00)
\$4,289.11	\$7,776.00	\$3,486.89
\$12,774.44	\$21,659.00	\$8,884.56
\$65,988.74	\$49,618.00	(\$16,370.74)
\$17.26	\$70.00	\$52.74
\$30,920.73	\$19,293.00	(\$11,627.73)
\$6,000.00	\$1,800.00	(\$4,200.00)
\$83,734.24	\$138,920.00	\$55,185.76
\$9,177.54	\$9,625.00	\$447.46
\$14,136.70	\$13,322.00	(\$814.70)
\$1,707.51	\$0.00	(\$1,707.51)
\$26,182.88	\$15,801.00	(\$10,381.88)
<b>\$495,957.96</b>	<b>\$480,841.00</b>	<b>(\$15,116.96)</b>

\$35,841.18	\$34,582.00	(\$1,259.18)
\$127,133.35	\$112,719.00	(\$14,414.35)
\$15,932.36	\$11,149.00	(\$4,783.36)
\$4,396.49	\$7,128.00	\$2,731.51
\$10,873.42	\$15,872.00	\$4,998.58
\$308,506.82	\$294,400.00	(\$14,106.82)
\$204,488.74	\$205,536.00	\$1,047.26
\$14,451.34	\$7,464.00	(\$6,987.34)
\$15,728.07	\$22,733.00	\$7,004.93
\$4,854.02	\$3,407.00	(\$1,447.02)
\$539,846.95	\$589,001.00	\$49,154.05
\$25,000.00	\$25,713.00	\$713.00
\$80.76	\$0.00	(\$80.76)
\$29,443.05	\$27,822.00	(\$1,621.05)
\$32,269.98	\$21,173.00	(\$11,096.98)
\$21,309.01	\$11,334.00	(\$9,975.01)
\$15,009.22	\$22,564.00	\$7,554.78
\$5,229.69	\$6,465.00	\$1,235.31
\$11,734.17	\$0.00	(\$11,734.17)
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$10,000.00	\$11,660.00	\$1,660.00
\$0.00	\$0.00	\$0.00
<b>\$1,432,128.63</b>	<b>\$1,430,722.00</b>	<b>(\$1,406.63)</b>

**(\$936,170.67)**

**(\$949,881.00)**

**(\$13,710.33)**

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07/13/12  
Cash Basis

**Town of Chester - General Fund**  
**Balance Sheet**  
As of June 30, 2012

	<u>Jun 30, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
01-101-00 SWEEP ACCOUNT	159,440.19
01-101-11 General Fund	-45,637.10
01-101-11 Payroll	-5,661.17
Petty Cash	215.00
Total Checking/Savings	<u>108,356.92</u>
Other Current Assets	
03-101-11 Due from Water	2,560.00
04-101-11 Due from Sewer	4,638.00
Total Other Current Assets	<u>7,198.00</u>
Total Current Assets	<u>115,554.92</u>
<b>TOTAL ASSETS</b>	<u><u>115,554.92</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
01-101-12 General Funds Loans	
01-101-14 LOC TAN Loan	884,000.00
Total 01-101-12 General Funds Loans	884,000.00
Due to Hurricane Irene Fund	83,871.10
Total Other Current Liabilities	<u>967,871.10</u>
Total Current Liabilities	<u>967,871.10</u>
Total Liabilities	967,871.10
Equity	
Opening Bal Equity	-555,899.76
Retained Earnings	666,183.58
Net Income	-962,600.00
Total Equity	<u>-852,316.18</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>115,554.92</u></u>

**Town of Chester - General Fund  
 Profit & Loss Budget vs. Actual  
 January through June 2012**

	Jan - Jun 12	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>01 General Fund</b>				
<b>A - Taxes</b>				
01-318-00 Property Taxes				
01-361-09 Prepay Taxes	19,959.54	0.00	19,959.54	100.0%
01-361-11 Delinquent Taxes	151,985.32	0.00	151,985.32	100.0%
<b>Total 01-318-00 Property Taxes</b>	<b>171,944.86</b>	<b>0.00</b>	<b>171,944.86</b>	<b>100.0%</b>
01-318-01 Railroad Tax	1,913.62	1,500.00	413.62	127.6%
01-318-03 Land Use	0.00	130,000.00	-130,000.00	0.0%
01-318-06 Pilot Program	0.00	2,500.00	-2,500.00	0.0%
01-319-02 Penalty & Interest	29,097.52	60,000.00	-30,902.48	48.5%
<b>Total A - Taxes</b>	<b>202,956.00</b>	<b>194,000.00</b>	<b>8,956.00</b>	<b>104.6%</b>
<b>B - Licenses, Permits &amp; Fees</b>				
01-321-01 Liquor License	1,250.00	1,300.00	-50.00	96.2%
01-321-02 Planning/Zoning	2,559.55	5,000.00	-2,440.45	51.2%
01-321-03 Fish & Game	141.00	250.00	-109.00	56.4%
01-321-04 Dog Licenses	1,380.00	1,500.00	-120.00	92.0%
01-321-05 Other Licenses	1,127.00	1,000.00	127.00	112.7%
01-321-06 Rabies	1,120.00	1,200.00	-80.00	93.3%
01-321-07 Motor Vehicle Reg.	200.00	500.00	-300.00	40.0%
<b>Total B - Licenses, Permits &amp; Fees</b>	<b>7,777.55</b>	<b>10,750.00</b>	<b>-2,972.45</b>	<b>72.3%</b>
<b>C - General Govt.</b>				
01-341-11 Recording Fees	17,825.29	27,500.00	-9,674.71	64.8%
01-341-12 Admin. Income	0.00	1,000.00	-1,000.00	0.0%
01-341-17 911 House Numbers	0.00	200.00	-200.00	0.0%
01-341-19 Miscellaneous	20.00	0.00	20.00	100.0%
01-341-41 Tax Sale Admin.	2,250.00	1,000.00	1,250.00	225.0%
01-341-51 Interest Income	63.12	500.00	-436.88	12.6%
01-341-61 Audit	1,500.00	2,400.00	-900.00	62.5%
<b>Total C - General Govt.</b>	<b>21,658.41</b>	<b>32,600.00</b>	<b>-10,941.59</b>	<b>66.4%</b>
<b>D - Public Safety - Income</b>				
<b>D1 - Police Dept.</b>				
01-342-11 Court Fees	28,320.56	75,000.00	-46,679.44	37.8%
01-342-15 Other Income-Police	1,810.00	3,500.00	-1,690.00	51.7%
<b>D1-A Payroll Reimbursment</b>				
01-342-12 Payroll Reimb- Okemo	16,900.00	20,000.00	-3,100.00	84.5%
01-342-20 S.T.A.R.T	1,026.22	4,145.00	-3,118.78	24.8%
01-342-25 Other Payroll	1,560.00			
<b>Total D1-A Payroll Reimbursment</b>	<b>19,486.22</b>	<b>24,145.00</b>	<b>-4,658.78</b>	<b>80.7%</b>
<b>Total D1 - Police Dept.</b>	<b>49,616.78</b>	<b>102,645.00</b>	<b>-53,028.22</b>	<b>48.3%</b>
<b>D2 - Fire Dept.</b>				
01-342-21 Other Income-Fire	70.00	0.00	70.00	100.0%
01-342-22 Andover-Fire	0.00	9,300.00	-9,300.00	0.0%
<b>Total D2 - Fire Dept.</b>	<b>70.00</b>	<b>9,300.00</b>	<b>-9,230.00</b>	<b>0.8%</b>
<b>D3 - Ambulance Service</b>				
01-342-31 Revenues-Ambulance	19,292.43	62,500.00	-43,207.57	30.9%
01-342-34 - Ambulance-Andover	0.00	6,000.00	-6,000.00	0.0%
<b>Total D3 - Ambulance Service</b>	<b>19,292.43</b>	<b>68,500.00</b>	<b>-49,207.57</b>	<b>28.2%</b>
<b>D4 - Communication</b>				
01-343-20 Tower Rent	1,800.00	9,000.00	-7,200.00	20.0%
01-343-21 Andover Dispatch Fee	0.00	3,000.00	-3,000.00	0.0%
<b>Total D4 - Communication</b>	<b>1,800.00</b>	<b>12,000.00</b>	<b>-10,200.00</b>	<b>15.0%</b>
<b>Total D - Public Safety - Income</b>	<b>70,779.21</b>	<b>192,445.00</b>	<b>-121,665.79</b>	<b>36.8%</b>
<b>E - Public Works Income</b>				
<b>E1 - Highway</b>				
01-344-11 Diesel/Gasoline Sale				

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 Cash Basis

## Town of Chester - General Fund Profit & Loss Budget vs. Actual January through June 2012

	Jan - Jun 12	Budget	\$ Over Budget	% of Budget
Ambulance	594.88	2,000.00	-1,405.12	29.7%
Fire	987.91	2,000.00	-1,012.09	49.4%
Police	9,199.79	25,000.00	-15,800.21	36.8%
School	27,975.28	60,000.00	-32,024.72	46.6%
Sewer	1,202.65	2,600.00	-1,397.35	46.3%
Water	879.81	2,200.00	-1,320.19	40.0%
<b>Total 01-344-11 Diesel/Gasoline Sale</b>	<b>40,840.32</b>	<b>93,800.00</b>	<b>-52,959.68</b>	<b>43.5%</b>
01-344-13 State Aid	46,789.43	140,461.77	-93,672.34	33.3%
01-344-14 Other Income-Highway	32.43	0.00	32.43	100.0%
01-344-25 Prior Year HW Surplus	51,258.00	51,258.00	0.00	100.0%
<b>Total E1 - Highway</b>	<b>138,920.18</b>	<b>285,519.77</b>	<b>-146,599.59</b>	<b>48.7%</b>
<b>Total E - Public Works Income</b>	<b>138,920.18</b>	<b>285,519.77</b>	<b>-146,599.59</b>	<b>48.7%</b>
<b>G - Culture &amp; Recreation Income</b>				
<b>G1 - Recreation</b>				
01-346-09 Andover	0.00	3,800.00	-3,800.00	0.0%
01-346-12 Baseball	1,720.00	2,000.00	-280.00	86.0%
01-346-13 Black Fly Camp	1,620.00	0.00	1,620.00	100.0%
01-346-16 Fall Soccer	0.00	2,000.00	-2,000.00	0.0%
01-346-19 Basketball	0.00	1,500.00	-1,500.00	0.0%
01-346-23 Pool Income	1,739.65	4,000.00	-2,260.35	43.5%
01-346-28 Food Sales	405.80	4,000.00	-3,594.20	10.1%
01-346-33 Babe Ruth Baseball	100.00	800.00	-700.00	12.5%
01-346-35 Men's Basketball	1,125.00	0.00	1,125.00	100.0%
<b>Summer Camps</b>				
01-346-10 Start Smart Camp	95.00	0.00	95.00	100.0%
01-346-11 Sports for Squirts	20.00	0.00	20.00	100.0%
01-346-15 Softball Camp	20.00	0.00	20.00	100.0%
01-346-17 Soccer Camps	585.00	3,000.00	-2,415.00	19.5%
01-346-18 GM Sports Camp	1,030.00	2,000.00	-970.00	51.5%
01-346-20 Dance Camp	120.00	400.00	-280.00	30.0%
01-346-21 Golf Camp	250.00	300.00	-50.00	83.3%
01-346-22A Girl Basketball Camp	120.00	0.00	120.00	100.0%
01-346-22B Boy Basketball Camp	25.00	0.00	25.00	100.0%
01-346-24 Baseball Camp	460.00	0.00	460.00	100.0%
01-346-26 Skateboard Camp	75.00	500.00	-425.00	15.0%
01-346-29 Tennis Camp	10.00	0.00	10.00	100.0%
01-346-32 Theater Camp	0.00	120.00	-120.00	0.0%
01-346-34 Tae Kwon Do Camp	105.00	0.00	105.00	100.0%
<b>Total Summer Camps</b>	<b>2,915.00</b>	<b>6,320.00</b>	<b>-3,405.00</b>	<b>46.1%</b>
<b>Total G1 - Recreation</b>	<b>9,625.45</b>	<b>24,420.00</b>	<b>-14,794.55</b>	<b>39.4%</b>
<b>G2 - Parks &amp; Cemeteries</b>				
01-347-21 Sale - Lots	2,990.00	1,000.00	1,990.00	299.0%
01-347-22 Grave Preparation	5,545.00	4,500.00	1,045.00	123.2%
01-347-23 Cemetery Funds	2,442.09	1,500.00	942.09	162.8%
01-347-25 Perpetual Care	1,500.00	1,500.00	0.00	100.0%
01-347-26 Other Income	477.60	0.00	477.60	100.0%
01-347-40 Town Hall Rental	367.00	500.00	-133.00	73.4%
<b>Total G2 - Parks &amp; Cemeteries</b>	<b>13,321.69</b>	<b>9,000.00</b>	<b>4,321.69</b>	<b>148.0%</b>
<b>Total G - Culture &amp; Recreation Income</b>	<b>22,947.14</b>	<b>33,420.00</b>	<b>-10,472.86</b>	<b>68.7%</b>
<b>I - Other Income</b>				
01-349-11 Poor Funds	554.38	500.00	54.38	110.9%
01-350-12 Cyprus Minerals	1,235.77	1,400.00	-164.23	88.3%
01-350-13 School Refund Income	94,488.66	89,471.92	5,016.74	105.6%
01-350-15 Other Income	661.07	50,500.00	-49,838.93	1.3%
01-389-15 VLCT Refund	4,259.00	0.00	4,259.00	100.0%
<b>Total I - Other Income</b>	<b>101,198.88</b>	<b>141,871.92</b>	<b>-40,673.04</b>	<b>71.3%</b>
<b>Total 01 General Fund</b>	<b>566,237.37</b>	<b>890,606.69</b>	<b>-324,369.32</b>	<b>63.6%</b>

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 07/13/12  
 Cash Basis

## Town of Chester - General Fund Profit & Loss Budget vs. Actual January through June 2012

	Jan - Jun 12	Budget	\$ Over Budget	% of Budget
Total Income	566,237.37	890,606.69	-324,369.32	63.6%
Gross Profit	566,237.37	890,606.69	-324,369.32	63.6%
Expense				
01 General Fund Expenses				
J - General Government				
J1 - Selectmen/Manager				
01-411-10 Selectmen Salary	0.00	5,500.00	-5,500.00	0.0%
01-411-70 Expenses	590.51	1,500.00	-909.49	39.4%
01-412-10 Manager Salary	33,867.11	68,000.00	-34,132.89	49.8%
01-412-40 Expenses	125.88	1,500.00	-1,374.12	8.4%
Total J1 - Selectmen/Manager	34,583.50	76,500.00	-41,916.50	45.2%
J2 - Administration				
01-413-09 Elections Expense	1,612.21	5,000.00	-3,387.79	32.2%
01-413-10 Elections Payroll	437.38	4,000.00	-3,562.62	10.9%
01-415-10 Payroll	63,841.73	122,500.00	-58,658.27	52.1%
01-415-11 Treasurer	1,469.81	2,800.00	-1,330.19	52.5%
01-415-17 911 House Numbers	0.00	250.00	-250.00	0.0%
01-415-20 Office Supplies	8,269.57	15,000.00	-6,730.43	55.1%
01-415-22 Equipment	7,609.50	24,000.00	-16,390.50	31.7%
01-415-33 Notices	792.00	4,000.00	-3,208.00	19.8%
01-415-34 Telephone	2,198.45	6,000.00	-3,801.55	36.6%
01-415-35 Postage	-162.34	7,000.00	-7,162.34	-2.3%
01-415-36 VT State Treasurer	366.00	2,500.00	-2,134.00	14.6%
01-415-40 VLCT	0.00	3,838.00	-3,838.00	0.0%
01-415-41 Training	264.35	3,000.00	-2,735.65	8.8%
01-415-55 Chamber of Commerce	125.00	125.00	0.00	100.0%
01-415-56 Legal	1,532.22	10,000.00	-8,467.78	15.3%
01-415-57 Auditing Payroll	2,483.84	4,000.00	-1,516.16	62.1%
01-415-58 Federal Audit	11,000.00	11,000.00	0.00	100.0%
01-415-59 Computer Service	1,583.95	4,500.00	-2,916.05	35.2%
01-415-60 Service Charge	664.90	2,500.00	-1,835.10	26.6%
01-415-62 Town Report	1,532.53	3,000.00	-1,467.47	51.1%
01-415-63 Record Restrtn.	2,470.00	7,000.00	-4,530.00	35.3%
01-415-77 Legal-Environmental	4,628.25	0.00	4,628.25	100.0%
01-415-90 TAN Interest	0.00	7,500.00	-7,500.00	0.0%
01-415-91 Current Exp.Note Int.	0.00	16,000.00	-16,000.00	0.0%
Total J2 - Administration	112,719.35	265,513.00	-152,793.65	42.5%
J3 - Listing				
01-416-10 Salary	8,688.82	25,750.00	-17,061.18	33.7%
01-416-21 General Expense	1,256.76	5,500.00	-4,243.24	22.9%
01-416-22 Training	525.00	1,000.00	-475.00	52.5%
01-416-74 Travel	678.85	2,000.00	-1,321.15	33.9%
Total J3 - Listing	11,149.43	34,250.00	-23,100.57	32.6%
J4 - Taxes				
01-417-20 Tax Billing	0.00	500.00	-500.00	0.0%
01-417-22 Abatement/Purchase	0.00	5,000.00	-5,000.00	0.0%
01-417-33 Advertising	7,128.00	2,000.00	5,128.00	356.4%
Total J4 - Taxes	7,128.00	7,500.00	-372.00	95.0%
J5 - Planning and Zoning				
01-418-10 Salary	5,022.16	13,500.00	-8,477.84	37.2%
01-418-21 Notices	396.00	2,500.00	-2,104.00	15.8%
01-418-23 Enforcement	68.83	0.00	68.83	100.0%
01-418-38 Town Plan	2,000.00	2,000.00	0.00	100.0%
01-418-56 Legal	8,211.03	3,000.00	5,211.03	273.7%
01-418-64 Training	174.33	500.00	-325.67	34.9%
01-418-65 Computer	0.00	750.00	-750.00	0.0%
01-418-66 Reg. Plan Dues	0.00	3,650.00	-3,650.00	0.0%
Total J5 - Planning and Zoning	15,872.35	25,900.00	-10,027.65	61.3%
J6 - Insurance				

**Town of Chester - General Fund  
 Profit & Loss Budget vs. Actual  
 January through June 2012**

	Jan - Jun 12	Budget	\$ Over Budget	% of Budget
01-419-15 Social Security	43,991.23	98,000.00	-54,008.77	44.9%
01-419-16 Unemployment	1,206.28	1,672.00	-465.72	72.1%
01-419-17 Workman's Comp	31,918.27	35,000.00	-3,081.73	91.2%
01-419-18 Medical	69,863.00	138,156.00	-68,293.00	50.6%
01-419-19 Life	1,328.75	3,193.00	-1,864.25	41.6%
01-419-20 Retirement	21,241.38	53,000.00	-31,758.62	40.1%
01-419-50 Property/Liab.	63,736.00	62,871.00	865.00	101.4%
01-419-52 Coinsurance	61,115.56	90,000.00	-28,884.44	67.9%
<b>Total J6 - Insurance</b>	<b>294,400.47</b>	<b>481,892.00</b>	<b>-187,491.53</b>	<b>61.1%</b>
<b>Total J - General Government</b>	<b>475,853.10</b>	<b>891,555.00</b>	<b>-415,701.90</b>	<b>53.4%</b>
<b>K - Public Safety</b>				
<b>K1 - Police</b>				
01-421-20 Supplies	3,939.75	7,500.00	-3,560.25	52.5%
01-421-23 Equipment	9,991.74	10,000.00	-8.26	99.9%
01-421-24 Dare	554.04	750.00	-195.96	73.9%
01-421-34 Telephone	2,762.05	5,000.00	-2,237.95	55.2%
01-421-36 Training	758.19	3,000.00	-2,241.81	25.3%
01-421-40 Police Association	300.00	350.00	-50.00	85.7%
01-421-68 Vehicles-Rep. & Maint	3,058.97	5,000.00	-1,941.03	61.2%
01-421-69 Gasoline	9,199.79	25,000.00	-15,800.21	36.8%
01-421-74 Travel	251.46	2,000.00	-1,748.54	12.6%
01-421-75 Uniforms	1,506.41	3,000.00	-1,493.59	50.2%
01-421-76 Attorney	0.00	1,500.00	-1,500.00	0.0%
01-421-77 MDC	1,167.41	3,000.00	-1,832.59	38.9%
01-421-78 Watch Guard	0.00	400.00	-400.00	0.0%
<b>K1-A Police Payroll</b>				
01-421-10 Salary	142,400.06	290,460.00	-148,059.94	49.0%
01-421-11 Police OT	8,647.73	22,500.00	-13,852.27	38.4%
01-421-15 CORE Payroll	4,688.39	24,000.00	-19,311.61	19.5%
<b>Total K1-A Police Payroll</b>	<b>155,736.18</b>	<b>336,960.00</b>	<b>-181,223.82</b>	<b>46.2%</b>
<b>K1-B Police Reimburse Payroll</b>				
01-421-12 Police-Ski Traffic PR	14,019.20	18,500.00	-4,480.80	75.8%
01-421-19 GHSP Payroll	0.00	1,000.00	-1,000.00	0.0%
01-421-2 Spec Detail Payroll	814.08	0.00	814.08	100.0%
01-421-22 Start Payroll	1,475.52	0.00	1,475.52	100.0%
<b>Total K1-B Police Reimburse Payroll</b>	<b>16,308.80</b>	<b>19,500.00</b>	<b>-3,191.20</b>	<b>83.6%</b>
<b>Total K1 - Police</b>	<b>205,534.79</b>	<b>422,960.00</b>	<b>-217,425.21</b>	<b>48.6%</b>
<b>K2 - Fire Department</b>				
01-422-10 Salary	2,383.20	32,640.00	-30,256.80	7.3%
01-422-22 Fire Dept. Physicals	0.00	1,400.00	-1,400.00	0.0%
01-422-23 Equipment	1,201.01	21,000.00	-19,798.99	5.7%
01-422-36 Training	81.25	1,000.00	-918.75	8.1%
01-422-40 Association Dues	1,477.00	1,500.00	-23.00	98.5%
01-422-68 Vehicle Maintenance	1,333.26	5,000.00	-3,666.74	26.7%
01-422-69 Gasoline/Diesel	987.91	2,000.00	-1,012.09	49.4%
01-422-76 Utilities	0.00	300.00	-300.00	0.0%
01-422-79 Hydrants	0.00	20,000.00	-20,000.00	0.0%
<b>Total K2 - Fire Department</b>	<b>7,463.63</b>	<b>84,840.00</b>	<b>-77,376.37</b>	<b>8.8%</b>
<b>K3 - Ambulance</b>				
01-423-10 Salary	9,317.74	72,000.00	-62,682.26	12.9%
01-423-21 General Exp/Supplies	2,640.27	6,000.00	-3,359.73	44.0%
01-423-22 Medical Expense	0.00	500.00	-500.00	0.0%
01-423-23 Equipment	2,763.28	6,000.00	-3,236.72	46.1%
01-423-24 Intercept	700.00	3,000.00	-2,300.00	23.3%
01-423-36 Training	0.00	3,000.00	-3,000.00	0.0%
01-423-68 Vehicle Maintenance	6,717.81	4,000.00	2,717.81	167.9%
01-423-69 Fuel	594.88	2,000.00	-1,405.12	29.7%
<b>Total K3 - Ambulance</b>	<b>22,733.98</b>	<b>96,500.00</b>	<b>-73,766.02</b>	<b>23.6%</b>
<b>K4 - Communications</b>				



**Town of Chester - General Fund  
 Profit & Loss Budget vs. Actual  
 January through June 2012**

	Jan - Jun 12	Budget	\$ Over Budget	% of Budget
01-426-10 Dispatching	0.00	20,000.00	-20,000.00	0.0%
01-426-34 Telephone	689.59	3,000.00	-2,310.41	23.0%
01-426-35 Radio Maintenance	740.07	2,500.00	-1,759.93	29.6%
01-426-36 Cellular Phones	1,977.74	5,500.00	-3,522.26	36.0%
<b>Total K4 - Communications</b>	<b>3,407.40</b>	<b>31,000.00</b>	<b>-27,592.60</b>	<b>11.0%</b>
<b>Total K - Public Safety</b>	<b>239,139.80</b>	<b>635,300.00</b>	<b>-396,160.20</b>	<b>37.6%</b>
<b>L - Public Works</b>				
<b>L1 - Highway</b>				
01-431-11 Labor	223,432.34	401,700.00	-178,267.66	55.6%
01-431-20 Equipment	0.00	7,500.00	-7,500.00	0.0%
01-431-21 Supplies	3,817.49	7,500.00	-3,682.51	50.9%
01-431-23 Tools/Equipment	2,953.91	6,500.00	-3,546.09	45.4%
01-431-24 Salt	30,237.96	26,000.00	4,237.96	116.3%
01-431-25 Sand	0.00	50,800.00	-50,800.00	0.0%
01-431-26 Gravel	124,987.54	125,200.00	-212.46	99.8%
01-431-27 Hot Mix	626.28	5,000.00	-4,373.72	12.5%
01-431-28 Paving	0.00	34,000.00	-34,000.00	0.0%
01-431-29 Calcium Chloride	115.50	15,000.00	-14,884.50	0.8%
01-431-30 Culverts	1,084.60	8,000.00	-6,915.40	13.6%
01-431-31 Rip Rap	173.02	1,500.00	-1,326.98	11.5%
01-431-32 Bridge Material	39.99	10,000.00	-9,960.01	0.4%
01-431-34 Communications	530.52	1,000.00	-469.48	53.1%
01-431-36 Training/CDL Reimb.	155.00	500.00	-345.00	31.0%
01-431-37 Contract Service	11,081.39	10,000.00	1,081.39	110.8%
01-431-38 Mowing	0.00	13,000.00	-13,000.00	0.0%
01-431-65 Sidewalks	0.00	3,000.00	-3,000.00	0.0%
01-431-66 Chains & Blades	10,633.73	15,000.00	-4,366.27	70.9%
01-431-67 Diesel/Gas	107,013.40	160,000.00	-52,986.60	66.9%
01-431-68 Vehicle Maintenance	41,569.72	55,000.00	-13,430.28	75.6%
01-431-69 Street Lights	19,455.90	30,000.00	-10,544.10	64.9%
01-431-75 Uniforms	4,433.75	9,000.00	-4,566.25	49.3%
01-431-76 Garage Utilities	3,816.21	7,500.00	-3,683.79	50.9%
01-431-77 Garage Water-Sewer	718.68	2,000.00	-1,281.32	35.9%
01-431-78 Garage Fuel	1,207.98	1,000.00	207.98	120.8%
01-431-79 Garage Maint.	915.93	15,000.00	-14,084.07	6.1%
<b>Total L1 - Highway</b>	<b>589,000.84</b>	<b>1,020,700.00</b>	<b>-431,699.16</b>	<b>57.7%</b>
<b>L2 - Solid Waste</b>				
01-432-37 Eager Beaver	713.10	1,050.00	-336.90	67.9%
01-432-38 Transfer Station	25,000.00	25,000.00	0.00	100.0%
<b>Total L2 - Solid Waste</b>	<b>25,713.10</b>	<b>26,050.00</b>	<b>-336.90</b>	<b>98.7%</b>
<b>Total L - Public Works</b>	<b>614,713.94</b>	<b>1,046,750.00</b>	<b>-432,036.06</b>	<b>58.7%</b>
<b>M - Health &amp; Welfare</b>				
01-441-10 Health Officer Salary	0.00	800.00	-800.00	0.0%
01-441-20 Animal Care	0.00	500.00	-500.00	0.0%
<b>Total M - Health &amp; Welfare</b>	<b>0.00</b>	<b>1,300.00</b>	<b>-1,300.00</b>	<b>0.0%</b>
<b>N - Culture &amp; Recreation</b>				
<b>N1 - Rec. Programs</b>				
01-451-10 Rec. Payroll	20,688.03	46,350.00	-25,661.97	44.6%
01-451-11 Snack Shack Payroll	208.25	1,000.00	-791.75	20.8%
01-451-12 Babe Ruth Baseball	250.00	800.00	-550.00	31.3%
01-451-13 Vehicle Expense	1,582.06	3,500.00	-1,917.94	45.2%
01-451-18 GM Sports Camp	261.00	0.00	261.00	100.0%
01-451-21 Golf	0.00	270.00	-270.00	0.0%
01-451-23 Dance Camp	0.00	360.00	-360.00	0.0%
01-451-35 Men's Basketball	180.00	0.00	180.00	100.0%
01-451-36 Black Fly	1,629.00	1,800.00	-171.00	90.5%
01-451-37 Baseball	1,919.59	2,500.00	-580.41	76.8%
01-451-40 Fall Soccer	407.00	2,000.00	-1,593.00	20.4%
01-451-42 Soccer Camps	140.00	2,500.00	-2,360.00	5.6%
01-451-44 Basketball	557.65	600.00	-42.35	92.9%

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 Cash Basis

## Town of Chester - General Fund Profit & Loss Budget vs. Actual January through June 2012

	Jan - Jun 12	Budget	\$ Over Budget	% of Budget
01-451-45 Skateboard Camp	0.00	500.00	-500.00	0.0%
01-451-77 Pool Water & Sewer	0.00	400.00	-400.00	0.0%
<b>Total N1 - Rec. Programs</b>	<b>27,822.58</b>	<b>62,580.00</b>	<b>-34,757.42</b>	<b>44.5%</b>
<b>N2 - Parks &amp; Cemeteries</b>				
01-452-10 Salary	16,400.85	52,000.00	-35,599.15	31.5%
01-452-21 Supplies	572.36	4,000.00	-3,427.64	14.3%
01-452-23 Equipment	1,210.94	2,000.00	-789.06	60.5%
01-452-38 Contract Labor	453.00	500.00	-47.00	90.6%
01-452-39 Trees	0.00	2,500.00	-2,500.00	0.0%
01-452-40 Perpetual Care	1,750.00	1,375.00	375.00	127.3%
01-452-76 Water	80.00	250.00	-170.00	32.0%
01-452-77 Memorial Day	706.00	700.00	6.00	100.9%
<b>Total N2 - Parks &amp; Cemeteries</b>	<b>21,173.15</b>	<b>63,325.00</b>	<b>-42,151.85</b>	<b>33.4%</b>
<b>N3 - Library</b>				
01-455-21 Library Expenses	0.00	70,000.00	-70,000.00	0.0%
01-455-68 Repairs/Maint.	3,080.15	7,500.00	-4,419.85	41.1%
01-455-76 Utilities	2,146.76	5,500.00	-3,353.24	39.0%
01-455-77 Water/Sewer	237.89	1,250.00	-1,012.11	19.0%
01-455-78 Fuel	5,869.32	6,500.00	-630.68	90.3%
<b>Total N3 - Library</b>	<b>11,334.12</b>	<b>90,750.00</b>	<b>-79,415.88</b>	<b>12.5%</b>
<b>N4 - Town Hall</b>				
01-456-11 Cleaning Service	2,120.00	4,000.00	-1,880.00	53.0%
01-456-21 Supplies	167.39	1,500.00	-1,332.61	11.2%
01-456-68 Repairs/Maint.	9,880.60	6,000.00	3,880.60	164.7%
01-456-76 Utilities	3,911.50	8,500.00	-4,588.50	46.0%
01-456-77 Water/Sewer	352.53	1,000.00	-647.47	35.3%
01-456-78 Fuel	4,071.85	7,500.00	-3,428.15	54.3%
01-456-79 Rubbish	1,335.00	3,000.00	-1,665.00	44.5%
01-457-68 Academy Building	726.16	5,000.00	-4,273.84	14.5%
<b>Total N4 - Town Hall</b>	<b>22,565.03</b>	<b>36,500.00</b>	<b>-13,934.97</b>	<b>61.8%</b>
<b>N5 - Recreation Facilities</b>				
01-458-11 Lifequards	2,051.00	17,000.00	-14,949.00	12.1%
01-458-21 Supplies	370.01	2,500.00	-2,129.99	14.8%
01-458-22 Food Supplies	1,061.34	1,500.00	-438.66	70.8%
01-458-41 Skating	382.16	500.00	-117.84	76.4%
01-458-68 Pool Maintenance	1,188.33	3,000.00	-1,811.67	39.6%
01-458-75 Water/Sewer	208.45	750.00	-541.55	27.8%
01-458-76 Utilities	1,145.07	4,000.00	-2,854.93	28.6%
01-458-77 Tractor Rep & Maint	59.00	0.00	59.00	100.0%
<b>Total N5 - Recreation Facilities</b>	<b>6,465.36</b>	<b>29,250.00</b>	<b>-22,784.64</b>	<b>22.1%</b>
<b>Total N - Culture &amp; Recreation</b>	<b>89,360.24</b>	<b>282,405.00</b>	<b>-193,044.76</b>	<b>31.6%</b>
<b>O - Capital</b>				
<b>O3 - Fund Transfers</b>				
01-470-90 Capital Plan Fund	0.00	342,000.00	-342,000.00	0.0%
01-470-91 Grant Fund	0.00	28,605.00	-28,605.00	0.0%
<b>Total O3 - Fund Transfers</b>	<b>0.00</b>	<b>370,605.00</b>	<b>-370,605.00</b>	<b>0.0%</b>
<b>Total O - Capital</b>	<b>0.00</b>	<b>370,605.00</b>	<b>-370,605.00</b>	<b>0.0%</b>
<b>P - Other Govt. Expenditures</b>				
01-450-15 School Refund Expend.	85,398.47	85,398.53	-0.06	100.0%
01-475-61 County Tax	11,660.44	10,000.00	1,660.44	116.6%
<b>Total P - Other Govt. Expenditures</b>	<b>97,058.91</b>	<b>95,398.53</b>	<b>1,660.38</b>	<b>101.7%</b>
<b>Total 01 General Fund Expenses</b>	<b>1,516,125.99</b>	<b>3,323,313.53</b>	<b>-1,807,187.54</b>	<b>45.6%</b>
<b>03 Water Dept.</b>				
03-411-10 Labor	5,899.30	0.00	5,899.30	100.0%
<b>Total 03 Water Dept.</b>	<b>5,899.30</b>	<b>0.00</b>	<b>5,899.30</b>	<b>100.0%</b>

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Cash Basis

**Town of Chester - General Fund  
Profit & Loss Budget vs. Actual  
January through June 2012**

	<u>Jan - Jun 12</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
04 Sewer Department				
04-411-10 Payroll	<u>6,812.08</u>	<u>0.00</u>	<u>6,812.08</u>	<u>100.0%</u>
<b>Total 04 Sewer Department</b>	<u>6,812.08</u>	<u>0.00</u>	<u>6,812.08</u>	<u>100.0%</u>
<b>Total Expense</b>	<u>1,528,837.37</u>	<u>3,323,313.53</u>	<u>-1,794,476.16</u>	<u>46.0%</u>
<b>Net Income</b>	<u><u>-962,600.00</u></u>	<u><u>-2,432,706.84</u></u>	<u><u>1,470,106.84</u></u>	<u><u>39.6%</u></u>

**WATER COMPARISON**  
**SIX MONTHS ENDED JUNE 30TH**

7/13/2012

**ACTUAL VERSUS ACTUAL**

	2011	2012	Difference
Fees	\$66,393.00	\$62,766.00	(\$3,627.00)
Delinquent	\$18,502.00	\$12,186.00	(\$6,316.00)
Penalty	\$2,216.00	\$1,656.00	(\$560.00)
Hydrant	\$400.00	\$0.00	(\$400.00)
Interest	\$36.00	\$34.00	(\$2.00)
Other	\$1,113.00	\$2,500.00	\$1,387.00
Total	<u>\$88,660.00</u>	<u>\$79,142.00</u>	<u>(\$9,518.00)</u>
Labor	\$31,108.00	\$32,843.00	\$1,735.00
Benefits	\$6,764.00	\$7,211.00	\$447.00
Meter Installation	\$1,270.00	\$470.00	(\$800.00)
Tools	\$674.00	\$376.00	(\$298.00)
Collection Sys	\$1,723.00	\$1,913.00	\$190.00
Paving	\$0.00	\$4,015.00	\$4,015.00
Chemicals	\$4,633.00	\$4,728.00	\$95.00
Hydrant Repair	\$0.00	\$0.00	\$0.00
Training	\$0.00	\$1,033.00	\$1,033.00
Cont Serv	\$115.00	\$0.00	(\$115.00)
Well Repair	\$2,715.00	\$1,502.00	(\$1,213.00)
Testing	\$365.00	\$340.00	(\$25.00)
PACIF	\$0.00	\$500.00	\$500.00
Computer	\$86.00	\$0.00	(\$86.00)
Serv Charge	\$510.00	\$510.00	\$0.00
State Fees	\$917.00	\$985.00	\$68.00
Vehicle Maint	\$33.00	\$4,194.00	\$4,161.00
Gasoline	\$984.00	\$900.00	(\$84.00)
Telephone	\$216.00	\$216.00	\$0.00
Utilities	\$8,226.00	\$9,218.00	\$992.00
Gas	\$477.00	\$182.00	(\$295.00)
CEDC Loan	\$4,795.00	\$9,590.00	\$4,795.00
Bond Interest	\$0.00	\$0.00	\$0.00
Hydrant Reserve	\$0.00	\$0.00	\$0.00
Tank Repair	\$267.00	\$0.00	(\$267.00)
Audit	\$0.00	\$500.00	\$500.00
FEMA Expenses	\$0.00	\$0.00	\$0.00
Truck	\$0.00	\$19,891.00	\$19,891.00
Total	<u>\$65,878.00</u>	<u>\$101,117.00</u>	<u>\$35,239.00</u>
Net Change	<u>\$22,782.00</u>	<u>(\$21,975.00)</u>	<u>(\$44,757.00)</u>

**BUDGET VERSUS ACTUAL**

Budget	Actual	Difference
\$47,513.19	\$62,766.00	\$15,252.81
\$14,686.77	\$12,186.00	(\$2,500.77)
\$2,287.36	\$1,656.00	(\$631.36)
\$183.52	\$0.00	(\$183.52)
\$208.56	\$34.00	(\$174.56)
\$182.98	\$2,500.00	\$2,317.02
<u>\$65,062.39</u>	<u>\$79,142.00</u>	<u>\$14,079.61</u>
\$29,958.84	\$32,843.00	\$2,884.16
\$7,929.37	\$7,211.00	(\$718.37)
\$1,240.23	\$470.00	(\$770.23)
\$436.76	\$376.00	(\$60.76)
\$1,120.22	\$1,913.00	\$792.78
\$0.00	\$4,015.00	\$4,015.00
\$4,927.49	\$4,728.00	(\$199.49)
\$825.00	\$0.00	(\$825.00)
\$200.00	\$1,033.00	\$833.00
\$584.76	\$0.00	(\$584.76)
\$1,689.47	\$1,502.00	(\$187.47)
\$908.28	\$340.00	(\$568.28)
\$1,536.00	\$500.00	(\$1,036.00)
\$496.00	\$0.00	(\$496.00)
\$510.41	\$510.00	(\$0.41)
\$1,255.12	\$985.00	(\$270.12)
\$850.74	\$4,194.00	\$3,343.26
\$535.40	\$900.00	\$364.60
\$200.00	\$216.00	\$16.00
\$8,233.21	\$9,218.00	\$984.79
\$1,128.73	\$182.00	(\$946.73)
\$9,590.00	\$9,590.00	\$0.00
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$0.00	\$500.00	\$500.00
\$0.00	\$0.00	\$0.00
\$0.00	\$19,891.00	\$19,891.00
<u>\$74,156.01</u>	<u>\$101,117.00</u>	<u>\$26,960.99</u>
<u>(\$9,093.63)</u>	<u>(\$21,975.00)</u>	<u>(\$12,881.37)</u>

11:50 AM  
07/12/12  
Cash Basis

**03-101-11 Water Fund**  
**Balance Sheet**  
As of June 30, 2012

	<u>Jun 30, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
03-101-11 Water Fund	21,174.00
06-101-16 Water Reserve	1,255.24
<b>Total Checking/Savings</b>	<u>22,429.24</u>
<b>Total Current Assets</b>	<u>22,429.24</u>
<b>TOTAL ASSETS</b>	<u><u>22,429.24</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Chester Development Fund Loan	63,079.00
<b>Total Other Current Liabilities</b>	<u>63,079.00</u>
<b>Total Current Liabilities</b>	<u>63,079.00</u>
<b>Total Liabilities</b>	63,079.00
Equity	
Retained Earnings	-18,672.44
Net Income	-21,977.32
<b>Total Equity</b>	<u>-40,649.76</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>22,429.24</u></u>

2:10 PM

07/12/12

Cash Basis

**03-101-11 Water Fund**  
**Profit & Loss Budget vs. Actual**  
**January through June 2012**

	Jan - Jun 12	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
03-311-01 Water Fees	62,767.00	134,100.00	-71,333.00	46.8%
03-311-02 Delinquent Fees	12,186.92	25,000.00	-12,813.08	48.7%
03-311-03 Penalty/Interest	1,655.48	4,000.00	-2,344.52	41.4%
03-311-05 Water Connection	2,500.00	0.00	2,500.00	100.0%
03-311-06 Hydrant Fees	0.00	20,000.00	-20,000.00	0.0%
03-311-07 Interest Income	33.66	500.00	-466.34	6.7%
03-311-09 Other Income	0.00	500.00	-500.00	0.0%
03-311-95 2007 Deposits	0.00	0.00	0.00	0.0%
04-311-10 Funds Transfer Income	0.00	0.00	0.00	0.0%
<b>Total Income</b>	<b>79,143.06</b>	<b>184,100.00</b>	<b>-104,956.94</b>	<b>43.0%</b>
<b>Expense</b>				
03-411-10 Labor	32,843.60	75,000.00	-42,156.40	43.8%
03-411-15 Benefits	7,211.11	19,000.00	-11,788.89	38.0%
03-411-23 Tools	376.50	1,000.00	-623.50	37.7%
03-411-24 Meters Installation	470.65	2,500.00	-2,029.35	18.8%
03-411-25 Collection System	1,913.85	2,500.00	-586.15	76.6%
03-411-26 Tank Inspection	0.00	0.00	0.00	0.0%
03-411-28 Paving-2011	4,015.00	0.00	4,015.00	100.0%
03-411-29 Chemicals	4,729.50	11,500.00	-6,770.50	41.1%
03-411-32 Hydrants	0.00	1,500.00	-1,500.00	0.0%
03-411-36 Training	1,032.82	300.00	732.82	344.3%
03-411-37 Contract Service	0.00	3,500.00	-3,500.00	0.0%
03-411-38 Well Repair	1,502.34	3,000.00	-1,497.66	50.1%
03-411-39 Testing	339.96	2,000.00	-1,660.04	17.0%
03-411-50 PACIF Insurance	500.00	2,560.00	-2,060.00	19.5%
03-411-58 Computer	0.00	1,000.00	-1,000.00	0.0%
03-411-59 Audit	500.00	800.00	-300.00	62.5%
03-411-60 Service Charge	510.00	1,000.00	-490.00	51.0%
03-411-61 State Fees	985.22	2,000.00	-1,014.78	49.3%
03-411-68 Vehicle Maintenance	4,193.52	2,000.00	2,193.52	209.7%
03-411-69 Gasoline	899.82	2,000.00	-1,100.18	45.0%
03-411-70 Water Truck	19,891.00	0.00	19,891.00	100.0%
03-411-76 Utilities	9,216.70	16,000.00	-6,783.30	57.6%
03-411-77 Telephone	216.00	400.00	-184.00	54.0%
03-411-78 Gas	182.07	1,500.00	-1,317.93	12.1%
03-411-80 CEDC Loan	9,590.72	21,000.00	-11,409.28	45.7%
03-411-90 Bonds	0.00	0.00	0.00	0.0%
03-411-91 Bond Interest	0.00	0.00	0.00	0.0%
03-411-92 Hydrant Reserve	0.00	10,000.00	-10,000.00	0.0%
03-411-93 Tank Inspection	0.00	3,000.00	-3,000.00	0.0%
03-411-95 2010 Voted Meters	0.00	0.00	0.00	0.0%
03-411-98 Hurr. Irene Expense	0.00	0.00	0.00	0.0%
<b>Total Expense</b>	<b>101,120.38</b>	<b>185,060.00</b>	<b>-83,939.62</b>	<b>54.6%</b>
<b>Net Income</b>	<b>-21,977.32</b>	<b>-960.00</b>	<b>-21,017.32</b>	<b>2,289.3%</b>

**SEWER COMPARISON**

SIX MONTHS JUNE 30TH

7/13/2012

**ACTUAL VERSUS ACTUAL**

	<b>2011</b>	<b>2012</b>	<b>DIFFERENCE</b>
Fees	\$161,435.00	\$155,485.00	(\$5,950.00)
Delinquent	\$38,409.00	\$29,745.00	(\$8,664.00)
Penalty	\$4,649.00	\$3,832.00	(\$817.00)
Interest	\$48.00	\$67.00	\$19.00
Other Income	\$0.00	\$1,210.00	\$1,210.00
Excess BOD	\$0.00	\$4,798.00	\$4,798.00
FEMA	\$0.00	\$50,590.00	\$50,590.00
Total	<u>\$204,541.00</u>	<u>\$245,727.00</u>	<u>\$41,186.00</u>
Payroll	\$32,083.00	\$33,465.00	\$1,382.00
Benefits	\$20,383.00	\$18,034.00	(\$2,349.00)
Tools	\$35.00	\$376.00	\$341.00
Lab Equipment	\$244.00	\$147.00	(\$97.00)
Plant Maint	\$2,760.00	\$1,854.00	(\$906.00)
UV Disinfection	\$0.00	\$0.00	\$0.00
Sludge Disposal	\$6,175.00	\$7,527.00	\$1,352.00
Chemicals	\$5,372.00	\$1,244.00	(\$4,128.00)
Pump Stations	\$142.00	\$49,536.00	\$49,394.00
Training	\$220.00	\$400.00	\$180.00
Collection Sys	\$3,107.00	\$0.00	(\$3,107.00)
Contracted Serv	\$1,176.00	\$3,283.00	\$2,107.00
Testing	\$975.00	\$1,091.00	\$116.00
Computer	\$0.00	\$0.00	\$0.00
Legal	\$0.00	\$900.00	\$900.00
Service Charge	\$545.00	\$510.00	(\$35.00)
State Fees	\$388.00	\$458.00	\$70.00
Vehicle Maint	\$77.00	\$46.00	(\$31.00)
Gasoline	\$1,168.00	\$1,202.00	\$34.00
Utilities	\$24,514.00	\$22,494.00	(\$2,020.00)
Audit	\$0.00	\$1,000.00	\$1,000.00
Loan	\$0.00	\$0.00	\$0.00
Interest	\$0.00	\$0.00	\$0.00
Uniforms	\$374.00	\$0.00	(\$374.00)
Bonds	\$68,419.00	\$26,843.00	(\$41,576.00)
Reserves	\$0.00	\$7,608.00	\$7,608.00
FEMA	\$0.00	\$3,052.00	\$3,052.00
Total	<u>\$168,157.00</u>	<u>\$181,070.00</u>	<u>\$12,913.00</u>
Net Change	<u>\$36,384.00</u>	<u>\$64,657.00</u>	<u>\$28,273.00</u>



**BUDGET VERSUS ACTUAL**

<b>Budget</b>	<b>Actual</b>	<b>Difference</b>
\$112,478.56	\$155,485.00	\$43,006.44
\$29,041.89	\$29,745.00	\$703.11
\$4,221.39	\$3,832.00	(\$389.39)
\$642.45	\$67.00	(\$575.45)
\$1,240.55	\$1,210.00	(\$30.55)
\$0.00	\$4,798.00	\$4,798.00
\$50,000.00	\$50,590.00	\$590.00
<u>\$197,624.83</u>	<u>\$245,727.00</u>	<u>\$42,714.17</u>
\$32,038.33	\$33,465.00	\$1,426.67
\$17,706.73	\$18,034.00	\$327.27
\$57.98	\$376.00	\$318.02
\$1,124.18	\$147.00	(\$977.18)
\$2,716.39	\$1,854.00	(\$862.39)
\$0.00	\$0.00	\$0.00
\$7,300.61	\$7,527.00	\$226.39
\$5,536.00	\$1,244.00	(\$4,292.00)
\$14,258.98	\$49,536.00	\$35,277.02
\$575.34	\$400.00	(\$175.34)
\$1,646.36	\$0.00	(\$1,646.36)
\$1,718.64	\$3,283.00	\$1,564.36
\$1,328.95	\$1,091.00	(\$237.95)
\$0.00	\$0.00	\$0.00
\$0.00	\$900.00	\$900.00
\$568.23	\$510.00	(\$58.23)
\$820.82	\$458.00	(\$362.82)
\$679.90	\$46.00	(\$633.90)
\$904.32	\$1,202.00	\$297.68
\$21,699.47	\$22,494.00	\$794.53
\$0.00	\$1,000.00	\$1,000.00
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$500.00	\$0.00	(\$500.00)
\$68,419.00	\$26,843.00	(\$41,576.00)
\$0.00	\$7,608.00	\$7,608.00
\$0.00	\$3,052.00	\$3,052.00
<u>\$179,600.22</u>	<u>\$181,070.00</u>	<u>\$1,469.78</u>
<u>\$18,024.61</u>	<u>\$64,657.00</u>	<u>\$46,632.39</u>

11:52 AM  
07/12/12  
Cash Basis

**04-101-11 Sewer Fund**  
**Balance Sheet**  
As of June 30, 2012

	<u>Jun 30, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
04-101-11 Sewer Fund	79,104.21
04-411-12 Sewer Reserve	10,007.91
Total Checking/Savings	<u>89,112.12</u>
Total Current Assets	<u>89,112.12</u>
<b>TOTAL ASSETS</b>	<u><u>89,112.12</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
04-101-11 - Due to Dev Fund	40,000.00
Total Other Current Liabilities	<u>40,000.00</u>
Total Current Liabilities	<u>40,000.00</u>
Total Liabilities	40,000.00
Equity	
Retained Earnings	-15,545.17
Net Income	64,657.29
Total Equity	<u>49,112.12</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>89,112.12</u></u>

1:59 PM  
 07/12/12  
 Cash Basis

## 04-101-11 Sewer Fund Profit & Loss Budget vs. Actual January through June 2012

	Jan - Jun 12	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
04-311-01 Sewer Fees	155,485.17	326,500.00	-171,014.83	47.6%
04-311-02 Delinquent Fees	29,744.38	55,000.00	-25,255.62	54.1%
04-311-03 Penalty/Interest	3,831.86	7,500.00	-3,668.14	51.1%
04-311-04 Base Rate	0.00	0.00	0.00	0.0%
04-311-05 Sewer Connection	0.00	0.00	0.00	0.0%
04-311-07 Interest Income	67.95	500.00	-432.05	13.6%
04-311-08 Excess BOD	0.00	1,000.00	-1,000.00	0.0%
04-311-08 Fine Income	4,798.00	0.00	4,798.00	100.0%
04-311-09 Other Income	1,209.93	3,000.00	-1,790.07	40.3%
04-311-10 Funds Transfer Income	0.00	0.00	0.00	0.0%
04-311-25 VLCT FloodIns Revenue	0.00	0.00	0.00	0.0%
04-344-10 FEMA Reimbursement	50,589.51	65,000.00	-14,410.49	77.8%
<b>Total Income</b>	<b>245,726.80</b>	<b>458,500.00</b>	<b>-212,773.20</b>	<b>53.6%</b>
<b>Expense</b>				
04-411-10 Payroll	33,464.71	80,000.00	-46,535.29	41.8%
04-411-15 Benefits	18,033.17	40,000.00	-21,966.83	45.1%
04-411-22 2011 Flood Ins Reimb.				
04-411-22A Generator	22,579.00	0.00	22,579.00	100.0%
04-411-22B Pumps	19,033.52	0.00	19,033.52	100.0%
04-411-22 2011 Flood Ins Reimb. - Other	0.00	0.00	0.00	0.0%
<b>Total 04-411-22 2011 Flood Ins Reimb.</b>	<b>41,612.52</b>	<b>0.00</b>	<b>41,612.52</b>	<b>100.0%</b>
04-411-23 Tools	376.05	1,500.00	-1,123.95	25.1%
04-411-24 Lab Equipment	146.99	1,500.00	-1,353.01	9.8%
04-411-25 Plant Maintenance	1,855.52	4,500.00	-2,644.48	41.2%
04-411-26 UV Disinf.	0.00	1,000.00	-1,000.00	0.0%
04-411-28 Sludge Disposal	7,527.00	18,000.00	-10,473.00	41.8%
04-411-29 Chemicals	1,243.90	9,000.00	-7,756.10	13.8%
04-411-32 Pump Stations	7,922.84	40,000.00	-32,077.16	19.8%
04-411-35 Training	400.00	500.00	-100.00	80.0%
04-411-36 CLCTN System	0.00	15,000.00	-15,000.00	0.0%
04-411-37 Contract Services	3,282.61	8,000.00	-4,717.39	41.0%
04-411-38 Engineering	0.00	0.00	0.00	0.0%
04-411-39 Testing	1,091.00	3,500.00	-2,409.00	31.2%
04-411-40 Uniforms	0.00	1,000.00	-1,000.00	0.0%
04-411-45 Flood Insurance	0.00	0.00	0.00	0.0%
04-411-50 PACIF Insurance	0.00	5,500.00	-5,500.00	0.0%
04-411-56 Legal	900.00	0.00	900.00	100.0%
04-411-58 Computer	0.00	0.00	0.00	0.0%
04-411-60 Service Charge	510.00	1,000.00	-490.00	51.0%
04-411-61 State Fees	457.75	1,000.00	-542.25	45.8%
04-411-68 Vehicle Maintenance	45.52	1,000.00	-954.48	4.6%
04-411-69 Vehicle Fuel	1,202.65	2,500.00	-1,297.35	48.1%
04-411-76 Utilities	22,494.08	41,000.00	-18,505.92	54.9%
04-411-77 Audit	1,000.00	1,600.00	-600.00	62.5%
04-411-78 Loan Transfer	0.00	20,000.00	-20,000.00	0.0%
04-411-79 Interest	0.00	1,950.00	-1,950.00	0.0%
04-411-80 CWSRF Loan Payment	0.00	0.00	0.00	0.0%
04-411-90 Bonds	26,843.46	133,727.19	-106,883.73	20.1%
04-411-91 Bond Interest	0.00	0.00	0.00	0.0%
04-411-95 Reserves	7,608.13	20,212.00	-12,603.87	37.6%
04-411-98 Hurr. Irene Expense	3,051.61	0.00	3,051.61	100.0%
<b>Total Expense</b>	<b>181,069.51</b>	<b>452,989.19</b>	<b>-271,919.68</b>	<b>40.0%</b>
<b>Net Income</b>	<b>64,657.29</b>	<b>5,510.81</b>	<b>59,146.48</b>	<b>1,173.3%</b>



**DELINQUENT TAX UPDATE**

7/13/2012

	7/14/2011	6/7/2012	7/10/2012	CHANGE FROM 07/14/11
2002	\$624.49	\$656.98	\$660.59	\$36.10
2003	\$626.44	\$661.45	\$665.35	\$38.91
2004	\$1,216.00	\$1,289.44	\$1,297.60	\$81.60
2005	\$1,467.83	\$1,177.75	\$1,065.36	(\$402.47)
2006	\$1,538.55	\$1,648.44	\$1,660.65	\$122.10
2007	\$3,092.69	\$2,174.76	\$1,842.44	(\$1,250.25)
2008	\$5,407.23	\$3,363.05	\$3,393.09	(\$2,014.14)
2009	\$40,409.60	\$22,782.75	\$22,383.72	(\$18,025.88)
2010	\$181,065.53	\$55,106.27	\$40,055.63	(\$141,009.90)
2011	\$0.00	\$194,700.66	\$177,393.60	\$177,393.60
<b>TOTALS</b>	<u>\$235,448.36</u>	<u>\$283,561.55</u>	<u>\$250,418.03</u>	<u>\$14,969.67</u>

# Chester Ambulance Service

## Receipts Report

### May 2012

	<u>Total Transports</u>	<u>Total Number of Patients Who Paid During Month</u>	<u>Total Receipts</u>
	<u>17</u>	11	<u>\$ 4,277.92</u>
Total Year To Date	68		\$ 17,226.73

### May 2011

	<u>Total Transports</u>	<u>Total Number of Patients Who Paid During Month</u>	<u>Total Receipts</u>
	<u>11</u>	19	<u>\$ 5,488.03</u>
Total Year To Date	72		\$ 23,562.63



9:21 AM  
07/12/12  
Cash Basis

**Hurricane Irene Flood Damage Fund**  
**Balance Sheet**  
As of June 30, 2012

	<u>Jun 30, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
People's United Bank	2,236.35
Total Checking/Savings	<u>2,236.35</u>
Total Current Assets	<u>2,236.35</u>
<b>TOTAL ASSETS</b>	<u><u>2,236.35</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Line of Credit	527,907.96
Total Other Current Liabilities	<u>527,907.96</u>
Total Current Liabilities	<u>527,907.96</u>
Total Liabilities	527,907.96
Equity	
Unrestricted Net Assets	-920,542.32
Net Income	394,870.71
Total Equity	<u>-525,671.61</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,236.35</u></u>



9:21 AM  
07/12/12  
Cash Basis

**Hurricane Irene Flood Damage Fund**  
**Profit & Loss**  
January through June 2012

	<u>Jan - Jun 12</u>
<b>Income</b>	
Category A Flood Recovery Funds	
06-344-10 FEMA	408,576.94
<b>Total Category A Flood Recovery Funds</b>	<u>408,576.94</u>
<b>Total Income</b>	408,576.94
<b>Expense</b>	
Highway Bridge Repairs	
06-431-37 Contracted Service	5,094.23
<b>Total Highway Bridge Repairs</b>	5,094.23
Highway Road Repair Expends.	
06-431-31 Rip Rap/Stone/Fill/et	1,512.00
06-431-37 Equip & Labor Rental	7,100.00
<b>Total Highway Road Repair Expends.</b>	<u>8,612.00</u>
<b>Total Expense</b>	<u>13,706.23</u>
<b>Net Income</b>	<u><u>394,870.71</u></u>

9:05 AM  
07/12/12  
Cash Basis

**06-101-30 Academy Building Fund**  
**Balance Sheet**  
As of June 30, 2012

	<u>Jun 30, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
06-101-30 Academy Building Fund	5,325.96
Total Checking/Savings	<u>5,325.96</u>
Total Current Assets	<u>5,325.96</u>
<b>TOTAL ASSETS</b>	<u><u>5,325.96</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Retained Earnings	5,323.31
Net Income	2.65
Total Equity	<u>5,325.96</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>5,325.96</u></u>

9:05 AM  
07/12/12  
Cash Basis

**06-101-30 Academy Building Fund**  
**Profit & Loss**  
January through June 2012

	<u>Jan - Jun 12</u>
Income	
06-311-40 Interest	2.65
Total Income	<u>2.65</u>
Expense	<u>0.00</u>
Net Income	<u><u>2.65</u></u>

9:11 AM  
07/12/12  
Cash Basis

**Capital Budget Reserve Fund**  
**Balance Sheet**  
As of June 30, 2012

	<u>Jun 30, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Chittenden Bank	255,293.68
Total Checking/Savings	<u>255,293.68</u>
Total Current Assets	<u>255,293.68</u>
<b>TOTAL ASSETS</b>	<u><u>255,293.68</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Retained Earnings	334,799.08
Net Income	-79,505.40
Total Equity	<u>255,293.68</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>255,293.68</u></u>

9:12 AM  
07/12/12  
Cash Basis

**Capital Budget Reserve Fund**  
**Profit & Loss**  
January through June 2012

	<u>Jan - Jun 12</u>
Ordinary Income/Expense	
Income	
Other Types of Income	
Interest Income	229.60
Total Other Types of Income	229.60
Trust of Public Funds Donations	11,000.00
Total Income	<u>11,229.60</u>
Expense	
Ambulance Expenditure	56,905.00
Cemetery Shed	5,000.00
Emergency Equipment	
Utility Fire Truck Expenditure	1,724.00
Total Emergency Equipment	<u>1,724.00</u>
Highway Equipment	
Dump Truck Purchase	420.00
Highway Truck Expenditure	26,686.00
Total Highway Equipment	<u>27,106.00</u>
Total Expense	<u>90,735.00</u>
Net Ordinary Income	<u>-79,505.40</u>
Net Income	<u><u>-79,505.40</u></u>

9:13 AM  
07/12/12  
Cash Basis

**06-101-11 Chester Development Fund**  
**Balance Sheet**  
As of June 30, 2012

	<u>Jun 30, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
06-101-11 Chester Dev. Fund	172,549.09
Total Checking/Savings	<u>172,549.09</u>
Total Current Assets	172,549.09
Other Assets	
06-101-12 - Due from Sewer	40,000.00
06-101-13 Due From Water	54,410.87
06-101-14 Due from Misty Valley	6,025.93
06-101-15 Due from Salon 2000	22,533.17
06-101-16 Due from N Lindsay	26,187.57
06-101-17 Due from Hert. Deli	38,583.94
06-101-18 Due from W Kearns	24,760.14
06-101-19 Due from Will. River	48,501.12
Total Other Assets	<u>261,002.74</u>
<b>TOTAL ASSETS</b>	<u><u>433,551.83</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Opening Bal Equity	176,660.23
Retained Earnings	255,150.68
Net Income	1,740.92
Total Equity	<u>433,551.83</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>433,551.83</u></u>

9:14 AM  
07/12/12  
Cash Basis

**06-101-11 Chester Development Fund**  
**Profit & Loss**  
January through June 2012

	<u>Jan - Jun 12</u>
<b>Income</b>	
06-311-11 Interest	
Interest-Chester Water Dept	922.60
Interest-Heritage Deli	317.44
Interest-Kearns, William	418.10
Interest-Lindsay, Nancy	451.25
Interest-Misty Valley Books	105.47
Interest-Salon 2000	396.52
06-311-11 Interest - Other	154.38
Total 06-311-11 Interest	<u>2,765.76</u>
<b>Total Income</b>	2,765.76
<b>Expense</b>	
06-415-56 Legal Services	1,024.84
<b>Total Expense</b>	<u>1,024.84</u>
<b>Net Income</b>	<u><u>1,740.92</u></u>

9:15 AM  
07/12/12  
Cash Basis

**06-101-13 EMS Building Fund**  
**Balance Sheet**  
As of June 30, 2012

	<u>Jun 30, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
06-101-13 EMS Building Fund	31,145.29
Total Checking/Savings	<u>31,145.29</u>
Total Current Assets	<u>31,145.29</u>
<b>TOTAL ASSETS</b>	<u><u>31,145.29</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Retained Earnings	31,116.49
Net Income	28.80
Total Equity	<u>31,145.29</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>31,145.29</u></u>

9:16 AM  
07/12/12  
Cash Basis

**06-101-13 EMS Building Fund**  
**Profit & Loss**  
January through June 2012

	<u>Jan - Jun 12</u>
Income	
06-311-13 Interest	28.80
Total Income	<u>28.80</u>
Expense	<u>0.00</u>
Net Income	<u><u>28.80</u></u>

9:17 AM  
07/12/12  
Cash Basis

**02-101-11 Forfeiture Fund**  
**Balance Sheet**  
As of June 30, 2012

	<u>Jun 30, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
02-101-11 Forfeiture Fund	10,285.21
Total Checking/Savings	10,285.21
Other Current Assets	
Petty Cash Fund	250.00
Total Other Current Assets	250.00
Total Current Assets	10,535.21
<b>TOTAL ASSETS</b>	<u><b>10,535.21</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Retained Earnings	16,066.66
Net Income	-5,531.45
Total Equity	10,535.21
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>10,535.21</b></u>

10:50 AM  
07/12/12  
Cash Basis

**02-101-11 Forfeiture Fund**  
**Profit & Loss**  
January through June 2012

	<u>Jan - Jun 12</u>
Income	
02-311-09 Other Income	700.00
Total Income	700.00
Expense	
02-421-23 Equipment	6,231.45
Total Expense	6,231.45
Net Income	<u><b>-5,531.45</b></u>

9:18 AM  
07/12/12  
Cash Basis

**Grant Fund  
Balance Sheet  
As of June 30, 2012**

	<u>Jun 30, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings Grant Fund	12,737.49
Total Checking/Savings	<u>12,737.49</u>
Total Current Assets	<u>12,737.49</u>
<b>TOTAL ASSETS</b>	<u><u>12,737.49</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Retained Earnings	11,337.42
Net Income	1,400.07
Total Equity	<u>12,737.49</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>12,737.49</u></u>

9:18 AM  
07/12/12  
Cash Basis

**Grant Fund  
Profit & Loss  
January through June 2012**

	<u>Jan - Jun 12</u>
<b>Income</b>	
2-Awarded Grants Municipal Planning	3,045.00
Total 2-Awarded Grants	3,045.00
3-Grants Under Review Pavilion	850.00
Total 3-Grants Under Review	<u>850.00</u>
Total Income	<u>3,895.00</u>
<b>Gross Profit</b>	3,895.00
<b>Expense</b>	
2-Awarded Grants Expenses Municipal Planning	2,483.58
Total 2-Awarded Grants Expenses	2,483.58
6-Postage for Grant Application	11.35
Total Expense	<u>2,494.93</u>
<b>Net Income</b>	<u><u>1,400.07</u></u>

9:24 AM  
07/12/12  
Cash Basis

**Listers Training Fund**  
**Balance Sheet**  
As of June 30, 2012

	<u>Jun 30, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Lister Training Fund	1,481.17
Total Checking/Savings	<u>1,481.17</u>
Total Current Assets	<u>1,481.17</u>
<b>TOTAL ASSETS</b>	<u><u>1,481.17</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Retained Earnings	1,481.17
Total Equity	<u>1,481.17</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,481.17</u></u>

9:24 AM  
07/12/12  
Cash Basis

**Listers Training Fund**  
**Profit & Loss**  
January through June 2012

	<u>Jan - Jun 12</u>
Net Income	<u><u>0.00</u></u>



9:34 AM  
07/12/12  
Cash Basis

**NRCS FUND (Bank Stabilization Program)**  
**Balance Sheet**  
As of June 30, 2012

	<u>Jun 30, 12</u>
ASSETS	0.00
LIABILITIES & EQUITY	0.00

9:34 AM  
07/12/12  
Cash Basis

**NRCS FUND**  
**Profit & Loss**  
January through June 2012

	<u>Jan - Jun 12</u>
Ordinary Income/Expense	
Income	
Homeowner's Share of Project	
Orchitt, Bruce - Owner's Share	5,132.18
Total Homeowner's Share of Project	5,132.18
NRCS Reimb for Bank Stabiliz.	49,220.06
Total Income	54,352.24
Expense	
Bank Stabilization	54,352.24
Total Expense	54,352.24
Net Ordinary Income	0.00
Net Income	<u>0.00</u>

9:36 AM  
07/12/12  
Cash Basis

**06-101-12 Police Community Resources Donation Fund**  
**Balance Sheet**  
As of June 30, 2012

	<u>Jun 30, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
06-101-12 Comm. Res. Donations	1,243.69
Total Checking/Savings	<u>1,243.69</u>
Total Current Assets	<u>1,243.69</u>
<b>TOTAL ASSETS</b>	<u><u>1,243.69</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Retained Earnings	1,178.12
Net Income	65.57
Total Equity	<u>1,243.69</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,243.69</u></u>

11:03 AM  
07/12/12  
Cash Basis

**06-101-12 Police Community Resources Donation Fund**  
**Profit & Loss**  
January through June 2012

	<u>Jan - Jun 12</u>
<b>Income</b>	
06-311-12 Interest	0.57
Donations	100.00
Total Income	<u>100.57</u>
<b>Expense</b>	
06-415-12 Expenses	
06-415-13 NATW Dues	35.00
Total 06-415-12 Expenses	<u>35.00</u>
Total Expense	<u>35.00</u>
<b>Net Income</b>	<u><u>65.57</u></u>

9:37 AM  
07/12/12  
Cash Basis

**06-101-26 Popple Dungeon Road Fund**  
**Balance Sheet**  
As of June 30, 2012

	<u>Jun 30, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
06-101-26 Popple Dungeon Rd Fnd	90,369.55
Total Checking/Savings	<u>90,369.55</u>
Total Current Assets	<u>90,369.55</u>
<b>TOTAL ASSETS</b>	<u><u>90,369.55</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Retained Earnings	90,323.18
Net Income	46.37
Total Equity	<u>90,369.55</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>90,369.55</u></u>

9:38 AM  
07/12/12  
Cash Basis

**06-101-26 Popple Dungeon Road Fund**  
**Profit & Loss**  
January through June 2012

	<u>Jan - Jun 12</u>
Income	
06-311-26 Interest	46.37
Total Income	<u>46.37</u>
Expense	<u>0.00</u>
Net Income	<u><u>46.37</u></u>

9:39 AM  
07/12/12  
Cash Basis

**06-101-29 Public Safety Bldng Fund**  
**Balance Sheet**  
As of June 30, 2012

	<u>Jun 30, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
06-101-29 Public Safety Bldng	11,379.10
06-101-60 CD	<u>5,452.43</u>
Total Checking/Savings	<u>16,831.53</u>
Total Current Assets	<u>16,831.53</u>
<b>TOTAL ASSETS</b>	<b><u>16,831.53</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Retained Earnings	16,820.21
Net Income	<u>11.32</u>
Total Equity	<u>16,831.53</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>16,831.53</u></b>

9:42 AM  
07/12/12  
Cash Basis

**06-101-29 Public Safety Bldng Fund**  
**Profit & Loss**  
January 1 through July 12, 2012

	<u>Jan 1 - Jul 12, 12</u>
Income	
06-311-29 Interest	<u>11.32</u>
Total Income	<u>11.32</u>
Expense	<u>0.00</u>
Net Income	<b><u>11.32</u></b>

9:44 AM  
07/12/12  
Cash Basis

**06-101-19 Reappraisal Fund**  
**Balance Sheet**  
As of June 30, 2012

	<u>Jun 30, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
06-101-19 Reappraisal Fund	151,356.70
Total Checking/Savings	<u>151,356.70</u>
Total Current Assets	<u>151,356.70</u>
<b>TOTAL ASSETS</b>	<u><u>151,356.70</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Retained Earnings	133,419.07
Net Income	<u>17,937.63</u>
Total Equity	<u>151,356.70</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>151,356.70</u></u>

9:45 AM  
07/12/12  
Cash Basis

**06-101-19 Reappraisal Fund**  
**Profit & Loss**  
January through June 2012

	<u>Jan - Jun 12</u>
<b>Income</b>	
06-311-19 Interest	134.63
06-311-39 St of VT Funding	<u>17,803.00</u>
Total Income	17,937.63
Expense	<u>0.00</u>
<b>Net Income</b>	<u><u>17,937.63</u></u>

9:46 AM  
07/12/12  
Cash Basis

**06-101-28 Recreation Donations**  
**Balance Sheet**  
As of June 30, 2012

	<u>Jun 30, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
06-101-28 Recreation Donations	2,716.02
Total Checking/Savings	<u>2,716.02</u>
Total Current Assets	<u>2,716.02</u>
<b>TOTAL ASSETS</b>	<u><u>2,716.02</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Retained Earnings	3,141.02
Net Income	<u>-425.00</u>
Total Equity	<u>2,716.02</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,716.02</u></u>

9:46 AM  
07/12/12  
Cash Basis

**06-101-28 Recreation Donations**  
**Profit & Loss**  
January through June 2012

	<u>Jan - Jun 12</u>
<b>Income</b>	
Donations	<u>150.00</u>
<b>Total Income</b>	150.00
<b>Expense</b>	
06-415-23 Grounds Expenditure	<u>575.00</u>
<b>Total Expense</b>	<u>575.00</u>
<b>Net Income</b>	<u><u>-425.00</u></u>

9:47 AM  
07/12/12  
Cash Basis

**06-101-17 Sam Adams Poor fund**  
**Balance Sheet**  
As of June 30, 2012

	<u>Jun 30, 12</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
06-101-17 Sam Adams Poor Fund	1,606.71
Total Checking/Savings	<u>1,606.71</u>
Total Current Assets	<u>1,606.71</u>
<b>TOTAL ASSETS</b>	<u><u>1,606.71</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Retained Earnings	2,005.55
Net Income	<u>-398.84</u>
Total Equity	<u>1,606.71</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,606.71</u></u>

9:47 AM  
07/12/12  
Cash Basis

**06-101-17 Sam Adams Poor fund**  
**Profit & Loss**  
January through June 2012

	<u>Jan - Jun 12</u>
Income	
06-311-17 Interest	0.86
Total Income	<u>0.86</u>
Expense	
06-415-17 Expense	399.70
Total Expense	<u>399.70</u>
Net Income	<u><u>-398.84</u></u>

