

FINANCIAL NOTES

For period ending December 31, 2023

Unaudited

GENERAL LEDGER

Assets for the month ended at 14,197,161.21, with a cash balance of 7,634,841.47. 2023 tax receivables for the month came in at 321,637.37 collected for the month of December. Total collected YTD is 7,902,369.84 a rate of 90.7% collected, compared to last year at this same time we were at 91.3%, about .6% less than last year.

Liabilities came in at 9,741,830.33 and the fund balance ended at 4,455,330.88.

Expenses

December expenses for the month were a total of 1,673,411.64 with a YTD percentage to budget of 98.3%, down 1.7% to budget. This is due to wages and benefits being down with staff shortages in Police department.

Revenues

Revenues for the month were at 997,337.12 with a YTD percentage to budget of 109.3%, this is a 9.3% increase over the budget. This is due to the commitment, with assessments over budget in renewable energy and homestead exemptions.

Excise tax collection was at 94,993.68 for the month with a YTD collection of 1,663,415.85, this is over budget by 9.1%.

Revenue Sharing came in at 159,528.63 for the month with a YTD collection of 2,132,431.10, this is over budget by 9.4% or 182,431.10.

Investment Report

Philip Turner CD renewed for one year at 5.00% and Ken Matthews CD renewed for 6 months at 3.75%.

*Please find the addition of a line graph of the revenue view for 2023 to budget.

General Ledger Summary Report

Fund(s): ALL

December

| Account | Beginning | Beg Bal | Curr Mnth | ---- Y T D ---- | | Balance |
|---------------------------------------|----------------------|----------------------|--------------------|----------------------|----------------------|----------------------|
| | Balance | Net | Net | Debits | Credits | Net |
| 1 - Gen Fund | -500.00 | 107,049.00 | 0.00 | 72,885,192.98 | 72,992,241.98 | 0.00 |
| Assets | 12,148,248.71 | 12,242,355.80 | -492,383.25 | 34,527,469.49 | 32,572,664.08 | 14,197,161.21 |
| 101-00 CASH (BANK OF MACHIAS) | 6,843,888.34 | 6,739,124.55 | -245,784.47 | 18,722,379.91 | 17,826,662.99 | 7,634,841.47 |
| 102-00 RECREATION ACCOUNTS | 51,620.01 | 67,210.01 | 12,498.36 | 12,498.36 | 0.00 | 79,708.37 |
| 103-00 NYLANDER CHECKING | 1,826.10 | 1,825.34 | -0.69 | 0.24 | 9.35 | 1,816.23 |
| 110-00 SECTION 125 CHECKING FSA | 15,766.62 | 15,911.79 | -495.13 | 19,148.80 | 12,291.12 | 22,769.47 |
| 110-08 2022 SECTION 125 CHECKING HRA | 55,970.96 | 47,767.09 | 0.00 | 0.00 | 47,767.09 | 0.00 |
| 110-09 2023 SECTION 125 CHECKING HRA | 0.00 | 0.00 | -13,308.99 | 127,621.52 | 81,137.88 | 46,483.64 |
| 111-00 RETIREMENT INVESTMENT | 3,000,000.00 | 1,500,000.00 | 0.00 | 427.14 | 0.00 | 1,500,427.14 |
| 111-01 RETIREMENT INVESTMENT SECUREI | 0.00 | 1,500,000.00 | 0.00 | 0.00 | 0.00 | 1,500,000.00 |
| 115-00 AMERICAN RESCUE PLAN ACT-NEU'S | 595,857.77 | 598,997.91 | -1,355.39 | 699.37 | 19,965.16 | 579,732.12 |
| 116-01 CD NORSTATE FEDERAL CREDIT UN. | 0.00 | 0.00 | 3,045.11 | 248,637.02 | 0.00 | 248,637.02 |
| 116-02 CD COUNTY FEDERAL CREDIT UNI | 0.00 | 0.00 | 2,133.62 | 177,433.03 | 0.00 | 177,433.03 |
| 116-03 CD TD | 0.00 | 0.00 | 3,482.24 | 248,594.00 | 0.00 | 248,594.00 |
| 117-00 RLF #10 INVESTMENT | 241,080.78 | 241,386.66 | 1,240.22 | 6,707.12 | 0.00 | 248,093.78 |
| 120-00 PETTY CASH | 960.00 | 960.00 | 0.00 | 0.00 | 0.00 | 960.00 |
| 123-00 DIESEL INVENTORY | 44,647.84 | 19,816.42 | 7,156.11 | 266,550.00 | 253,767.42 | 32,599.00 |
| 124-00 GAS INVENTORY | 15,695.85 | 5,851.20 | 13,723.44 | 119,868.25 | 111,086.70 | 14,632.75 |
| 125-00 ACCOUNTS RECEIVABLE | 9,434.81 | 59,242.54 | 68,397.34 | 932,101.50 | 802,755.95 | 188,588.09 |
| 126-00 SWEETSOFT RECEIVABLES | 95,683.30 | 81,512.78 | 0.00 | 822.02 | 82,334.80 | 0.00 |
| 130-00 COMSTAR RECEIVABLES | 59,146.92 | 224,725.48 | 8,596.73 | 1,361,118.20 | 1,352,037.61 | 233,806.07 |
| 140-00 RESERVE FOR UNCOLLECTIBLE TAX | -669.87 | -669.87 | 0.00 | 0.00 | 0.00 | -669.87 |
| 174-00 CDC LOANS REC (1280) | 41,522.20 | 41,522.20 | -6,540.01 | 0.00 | 6,540.01 | 34,982.19 |
| 180-00 DR. CARY CEMETERY INVESTMENT | 1,050.55 | 1,051.09 | 0.53 | 2.13 | 29.95 | 1,023.27 |
| 181-00 HAMILTON LIBRARY TR. INVEST | 1,893.69 | 1,898.05 | 4.39 | 17.39 | 0.00 | 1,915.44 |
| 182-00 KNOX LIBRARY INVESTMENT | 10,411.75 | 10,441.28 | 112.52 | 354.81 | 0.00 | 10,796.09 |
| 183-00 CLARA PIPER MEM INV | 674.84 | 675.19 | 0.35 | 1.39 | 0.00 | 676.58 |
| 184-00 JACK ROTH LIBRARY INVEST | 14,122.19 | 14,223.92 | -241.81 | 523.61 | 395.00 | 14,352.53 |
| 185-00 KEN MATTHEWS SCHOLARSHIP FUN | 7,569.17 | 7,588.25 | 53.60 | 164.79 | 0.00 | 7,753.04 |
| 187-00 DOROTHY COOPER MEM INV | 49,628.45 | 49,721.48 | -1,498.68 | 1,116.63 | 2,000.00 | 48,838.11 |
| 189-00 MARGARET SHAW LIBRARY INV | 13,145.23 | 13,154.68 | 153.70 | 472.22 | 0.00 | 13,626.90 |
| 190-00 GORDON ROBERTSON MEM INV | 11,580.18 | 11,587.40 | 141.86 | 463.49 | 0.00 | 12,050.89 |
| 191-00 MEMORIAL INVESTMENT | 6,214.88 | 6,223.42 | 15.24 | 59.01 | 0.00 | 6,282.43 |
| 192-00 G. HARMON MEM INV | 6,819.74 | 6,822.29 | 83.53 | 273.49 | 0.00 | 7,095.78 |
| 193-00 BARBARA BREWER FUND | 5,616.14 | 5,624.54 | 65.56 | 194.47 | 6.66 | 5,812.35 |
| 194-00 RODERICK LIVING TRUST | 16,581.87 | 16,598.74 | -5,348.64 | 266.43 | 5,433.00 | 11,432.17 |
| 196-00 PHILIP TURNER LIBRARY INV | 8,883.40 | 9,119.27 | 80.35 | 2,152.52 | 3,823.70 | 7,448.09 |
| 198-00 TAX ACQUIRED PROPERTY | 137,540.84 | 121,357.35 | 0.00 | 0.00 | 14,084.66 | 107,272.69 |
| 198-19 TAX ACQUIRED PROPERTY 2019 | -2,224.23 | 0.00 | 0.00 | 108.02 | 108.02 | 0.00 |
| 198-20 TAX ACQUIRED PROPERTY 2020 | -6,173.76 | 0.00 | 0.00 | 1,976.58 | 1,976.58 | 0.00 |
| 198-21 TAX ACQUIRED PROPERTY 2021 | -6,035.73 | 0.00 | 0.00 | 5,555.59 | 5,555.59 | 0.00 |
| 198-22 TAX ACQUIRED PROPERTY 2022 | -1,749.77 | 0.00 | 0.00 | 6,444.47 | 6,444.47 | 0.00 |
| 198-23 TAX ACQUIRED PROPERTY 2023 | -0.67 | -0.67 | 0.00 | 4,955.96 | 4,955.29 | 0.00 |
| 200-22 2022 TAX RECEIVABLE | 707,578.39 | 707,578.39 | 0.00 | 1,242.71 | 708,821.10 | 0.00 |
| 200-23 2023 TAX RECEIVABLE | -69,028.36 | -69,028.36 | -321,637.37 | 8,710,131.42 | 7,902,369.84 | 738,733.22 |
| 200-24 2024 TAX RECEIVABLE | 0.00 | 0.00 | -15,224.08 | 2,613.93 | 93,764.79 | -91,150.86 |
| 201-23 2023 TAX STABILIZED TAX RECEIV | 0.00 | 0.00 | 0.00 | 159,332.58 | 0.00 | 159,332.58 |
| 205-19 2019 LIENS RECEIVABLE | 316.71 | 316.71 | 0.00 | 0.00 | 36.83 | 279.88 |
| 205-20 2020 LIENS RECEIVABLE | 449.82 | 449.82 | 0.00 | 163.56 | 198.89 | 414.49 |
| 205-21 2021 LIENS RECEIVABLE | 95,080.07 | 95,080.07 | -170.60 | 3,959.61 | 84,248.64 | 14,791.04 |
| 205-22 2022 LIENS RECEIVABLE | 0.00 | 0.00 | -2,147.39 | 345,002.61 | 145,456.05 | 199,546.56 |
| 210-11 2011 PP TAX RECEIVABLE | 201.06 | 201.06 | 0.00 | 0.00 | 201.06 | 0.00 |

General Ledger Summary Report

Fund(s): ALL
December

| Account | Beginning Balance | Beg Bal Net | Curr Mnth Net | --- Y T D --- | | Balance Net |
|--------------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|---------------------|
| | | | | Debits | Credits | |
| 1 - Gen Fund CONT'D | | | | | | |
| 210-12 2012 PP TAX RECEIVABLE | 4,645.51 | 4,645.51 | 0.00 | 0.00 | 0.00 | 4,645.51 |
| 210-13 2013 PP TAX RECEIVABLE | 4,936.98 | 4,936.98 | 0.00 | 0.00 | 0.00 | 4,936.98 |
| 210-14 2014 PP TAX RECEIVABLE | 5,728.25 | 5,728.25 | 0.00 | 0.00 | 70.74 | 5,657.51 |
| 210-15 2015 PP TAX RECEIVABLE | 12,713.48 | 12,713.48 | -48.03 | 0.00 | 317.62 | 12,395.86 |
| 210-16 2016 PP TAX RECEIVABLE | 10,458.43 | 10,458.43 | 0.00 | 0.00 | 0.00 | 10,458.43 |
| 210-17 2017 PP TAX RECEIVABLE | 10,948.56 | 10,948.56 | 0.00 | 0.03 | 0.00 | 10,948.59 |
| 210-18 2018 PP TAX RECEIVABLE | 11,450.12 | 11,450.12 | 0.00 | 0.00 | 0.00 | 11,450.12 |
| 210-19 2019 PP TAX RECEIVABLE | 12,751.30 | 12,751.30 | 0.00 | 0.00 | 227.22 | 12,524.08 |
| 210-20 2020 PP TAX RECEIVABLE | 14,702.37 | 14,702.37 | 0.00 | 0.00 | 495.82 | 14,206.55 |
| 210-21 2021 PP TAX RECEIVABLE | 12,955.10 | 12,955.10 | 0.00 | 0.00 | 569.06 | 12,386.04 |
| 210-22 2022 PP TAX RECEIVABLE | 22,100.24 | 22,100.24 | -122.46 | 0.07 | 8,846.48 | 13,253.83 |
| 210-23 2023 PP TAX RECEIVABLE | -646.52 | -646.52 | -3,268.77 | 311,151.75 | 257,292.94 | 53,212.29 |
| 210-24 2024 PP TAX RECEIVABLE | 0.00 | 0.00 | 0.00 | 0.00 | 10.38 | -10.38 |
| 302-00 COURT ORDER | 0.00 | 0.00 | 0.00 | 959.45 | 959.45 | 0.00 |
| 303-00 FEDERAL WITHHOLDING | 0.00 | 0.00 | 0.00 | 413,038.98 | 413,038.98 | 0.00 |
| 304-00 FICA W/H | 18.26 | 18.26 | 0.00 | 546,087.64 | 546,087.64 | 18.26 |
| 305-00 MEDICARE WITHHOLDING | 4.27 | 4.27 | 0.00 | 127,713.92 | 127,713.92 | 4.27 |
| 306-00 STATE WITHHOLDING | 0.00 | 0.00 | 0.00 | 182,220.40 | 182,220.40 | 0.00 |
| 307-00 M.S.R.S. W/H | 73.65 | 73.65 | 0.04 | 145,868.47 | 145,868.43 | 73.69 |
| 307-01 MSRS EMPLOYER | -141.02 | -141.06 | -577.85 | 234,896.02 | 237,211.25 | -2,456.29 |
| 308-00 AFLAC INSURANCE | -1.75 | 0.00 | 1.25 | 6,957.06 | 6,957.06 | 0.00 |
| 309-00 DHS WITHHOLDING | 0.00 | 0.00 | 0.00 | 8,781.00 | 8,781.00 | 0.00 |
| 312-00 HEALTH INS. W/H | -25,826.25 | -25,577.65 | -4,296.38 | 249,026.87 | 250,016.60 | -26,567.38 |
| 314-00 UNITED WAY W/H | 0.00 | 0.00 | 0.00 | 156.00 | 156.00 | 0.00 |
| 315-00 TEAMSTERS W/H | 0.00 | 0.00 | 0.00 | 3,614.50 | 3,614.50 | 0.00 |
| 315-01 FIREFIGHTERS UNION W/H | 0.00 | 0.00 | 0.00 | 9,841.65 | 9,841.65 | 0.00 |
| 316-00 COUNCIL #93 W/H | 0.00 | 0.00 | 0.00 | 3,508.17 | 3,508.17 | 0.00 |
| 318-00 MMA INCOME PROTECTION | -8,170.03 | -8,122.98 | -770.76 | 40,543.02 | 40,956.19 | -8,536.15 |
| 319-00 REAL ESTATE TAX W/H | 0.00 | 0.00 | 0.00 | 20,518.60 | 20,518.60 | 0.00 |
| 320-00 ICMA RETIREMENT CORP | -664.83 | 0.00 | 0.00 | 134,029.15 | 134,029.15 | 0.00 |
| 320-01 ICMA EMPLOYER MATCH | -52.88 | 0.00 | 0.00 | 28,716.72 | 28,716.72 | 0.00 |
| 322-00 RETIRED HEALTH INS PROGRAM | -23.21 | -23.21 | 0.00 | 16,097.03 | 16,097.03 | -23.21 |
| 323-00 MMA SUPP. LIFE INSURANCE | -2,106.56 | -2,106.56 | -150.08 | 9,239.19 | 9,335.00 | -2,202.37 |
| 324-00 MISC. WITHHOLDING | 0.00 | 0.00 | 0.00 | 1,480.00 | 1,480.00 | 0.00 |
| 325-00 DED. FOR VALIC | 0.00 | 0.00 | 0.00 | 32,565.76 | 32,565.76 | 0.00 |
| 325-01 VALIC EMPLOYER MATCH | 0.00 | 0.00 | 0.00 | 6,589.96 | 6,589.96 | 0.00 |
| 329-00 SALES TAX COLLECTED | -309.54 | -199.02 | -34.65 | 233.67 | 34.65 | 0.00 |
| 330-00 VEHICLE REG FEE (ST. OF ME) | -4,153.50 | 0.00 | 2,964.00 | 306,549.00 | 306,549.00 | 0.00 |
| 331-00 BOAT REG FEE INLAND FISHERIES | -95.00 | 0.00 | 0.00 | 18,302.12 | 18,302.12 | 0.00 |
| 332-00 SNOWMOBILE REG (F&W) | -12,062.51 | 0.00 | 3,069.00 | 35,558.46 | 35,558.46 | 0.00 |
| 333-00 ATV REGISTRATION (F&W) | 0.00 | 0.00 | 70.00 | 56,043.79 | 56,043.79 | 0.00 |
| 335-00 PLUMBING PERMITS (ST. OF ME) | -951.35 | -141.35 | 0.00 | 0.00 | 960.00 | -1,101.35 |
| 336-00 CONCEALED WEAPON PERMIT | -120.00 | -120.00 | 180.00 | 180.00 | 0.00 | 60.00 |
| 338-00 CONNOR EXCISE TAX | 3.76 | 3.76 | 2,755.89 | 64,102.32 | 64,102.32 | 3.76 |
| 339-00 CONNOR BOAT EXCISE | 75.80 | 75.80 | 0.00 | 1,108.80 | 1,119.80 | 64.80 |
| 340-00 DOG LICENSES (ST. OF ME) | -635.00 | 0.00 | 253.00 | 2,875.00 | 2,875.00 | 0.00 |
| 341-00 FISHING LICENSES (ST. OF ME) | -275.00 | 0.00 | 0.00 | 4,667.00 | 4,667.00 | 0.00 |
| 342-00 HUNTING LICENSES (ST. OF ME) | -1,660.50 | 0.00 | 361.00 | 7,516.50 | 7,516.50 | 0.00 |
| 346-00 AIRPORT RECEIVABLE | 0.00 | 0.00 | 0.00 | 675.52 | 675.52 | 0.00 |
| 347-00 NEPBA UNION PD | 0.00 | 0.00 | 0.00 | 3,900.00 | 3,900.00 | 0.00 |
| Liabilities | 7,809,051.15 | 8,224,506.23 | 305,837.16 | 8,472,066.43 | 9,989,390.53 | 9,741,830.33 |

General Ledger Summary Report

Fund(s): ALL

December

| Account | Beginning Balance | Beg Bal Net | Curr Mnth Net | --- Y T D --- | | Balance Net |
|---------------------------------------|-------------------|--------------|---------------|---------------|--------------|--------------|
| | | | | Debits | Credits | |
| 1 - Gen Fund CONT'D | | | | | | |
| and Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Balances | 7,809,051.15 | 8,224,506.23 | 305,837.16 | 8,472,066.43 | 9,989,390.53 | 9,741,830.33 |
| 352-00 NYLANDER MUSEUM RESERVE | 9,490.86 | 9,490.86 | 0.00 | 6,020.93 | 20,000.00 | 23,469.93 |
| 360-00 RETIREMENT INV FUND | 3,000,000.00 | 3,000,000.00 | 0.00 | 0.00 | 427.14 | 3,000,427.14 |
| 360-01 AMERICA RESCUE PLAN ACT-NEU'S | 596,583.01 | 598,997.91 | -22,637.63 | 41,247.40 | 21,981.61 | 579,732.12 |
| 360-02 RIVERFRONT COMMITTEE RESERVE | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 | 10,000.00 | 20,000.00 |
| 360-03 GENERAL ASSISTANCE RESERVE | 5,632.75 | 5,632.75 | 0.00 | 3,425.00 | 973.14 | 3,180.89 |
| 360-04 DOT VPI | 0.00 | 0.00 | 0.00 | 0.00 | 50,000.00 | 50,000.00 |
| 362-00 RLF #10 RESERVE | 241,080.78 | 241,386.66 | 1,240.22 | 0.00 | 6,707.12 | 248,093.78 |
| 365-01 COMMUNITY POOL IMPROVEMENT | 2,566.19 | 2,566.19 | 0.00 | 2,566.19 | 0.00 | 0.00 |
| 365-02 REC CENTER IMPROVEMENTS | 1,787.68 | 1,787.68 | 0.00 | 0.00 | 10,000.00 | 11,787.68 |
| 365-03 LAND ACQUISTIONS/EASEMENTS | 8,340.00 | 8,340.00 | 0.00 | 0.00 | 0.00 | 8,340.00 |
| 365-04 RAILS TO TRAILS PROGRAM | 164.79 | 164.79 | 0.00 | 4,314.37 | 10,782.84 | 6,633.26 |
| 365-05 PARK IMPROVEMENT RESERVE | 5,231.71 | 5,231.71 | 0.00 | 600.00 | 1,089.00 | 5,720.71 |
| 365-07 REC/PARKS COMPUTER RESERVE | -604.00 | -604.00 | 0.00 | 0.00 | 0.00 | -604.00 |
| 365-09 RECREATION EQUIPMENT RESERVE | -9,458.33 | -9,458.33 | 0.00 | 0.00 | 5,000.00 | -4,458.33 |
| 365-10 REC LAWN MOWER RESERVE | 12,595.44 | 12,595.44 | 0.00 | 0.00 | 0.00 | 12,595.44 |
| 365-12 CRX/TOS RESERVE | 7,391.28 | 7,391.28 | 8,490.93 | 9,279.04 | 20,255.33 | 18,367.57 |
| 365-13 RECREATION - COLLINS POND | -1,363.91 | -1,363.91 | 0.00 | 0.00 | 10,000.00 | 8,636.09 |
| 365-17 RECREATION VAN RESERVE | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 |
| 365-18 REC SCHOLARSHIPS | 2,551.22 | 2,551.22 | 0.00 | 0.00 | 0.00 | 2,551.22 |
| 365-19 CIVIC BEAUTIFICATION RESERVE | 5.14 | 5.14 | 0.00 | 5.14 | 0.00 | 0.00 |
| 365-20 SKI TRAIL/SNOW SHOE RENTAL | 457.00 | 457.00 | 0.00 | 0.00 | 163.00 | 620.00 |
| 365-21 RD TRAILS GRANT | 0.47 | 0.47 | 0.00 | 0.47 | 0.00 | 0.00 |
| 365-22 NON APPROP SKI RENTAL PROGRAM | 13,374.87 | 13,374.87 | -750.46 | 8,915.13 | 8,600.00 | 13,059.74 |
| 365-24 CADET RESERVE | 482.56 | 482.56 | 0.00 | 482.56 | 0.00 | 0.00 |
| 365-25 COMMUNITY BULLETIN BOARD | 200.00 | 200.00 | 0.00 | 0.00 | 0.00 | 200.00 |
| 365-26 SPLASH PAD RESERVE | 27,967.08 | 27,967.08 | 0.00 | 0.00 | 2,566.19 | 30,533.27 |
| 365-27 PARK VEHICLE RESERVE | 4,730.00 | 4,730.00 | 0.00 | 0.00 | 5,000.00 | 9,730.00 |
| 365-28 VETERAN MEMORIAL PARK RESERVE | 0.00 | 0.00 | 0.00 | 395.20 | 5,958.04 | 5,562.84 |
| 365-29 LAKERS RESERVE | 0.00 | 0.00 | -2,195.80 | 4,963.57 | 44,400.00 | 39,436.43 |
| 366-00 ASSESSMENT RESERVE | -180.00 | -180.00 | 180.00 | 0.00 | 180.00 | 0.00 |
| 366-01 LIBRARY BUILDING RESERVE | 29,191.03 | 29,191.03 | 0.00 | 5,634.39 | 52,600.00 | 76,156.64 |
| 366-02 LIBRARY MEMORIAL FUND | 64,016.07 | 64,016.07 | -370.81 | 63,121.69 | 39,549.12 | 40,443.50 |
| 366-03 LIBRARY COMPUTER RESERVE | 1,208.20 | 1,208.20 | 0.00 | 0.00 | 0.00 | 1,208.20 |
| 366-12 KING GRANT | 1,565.11 | 1,565.11 | 0.00 | 0.00 | 0.00 | 1,565.11 |
| 366-14 LIBRARY BOARD OF TRUSTEES RESE | 0.00 | 0.00 | 962.00 | 0.00 | 4,482.25 | 4,482.25 |
| 367-01 POLICE DONATED FUNDS | 19,554.61 | 18,636.86 | 1,453.29 | 1,565.42 | 1,650.00 | 18,721.44 |
| 367-02 POLICE DEPT EQUIPMENT | 106,167.31 | 106,548.16 | 16,023.96 | 38,458.91 | 97,165.44 | 165,254.69 |
| 367-03 POLICE CAR RESERVE | -271.19 | -271.19 | -1,714.55 | 43,929.03 | 59,635.29 | 15,435.07 |
| 367-04 POLICE CAR VIDEO SYSTEM | 3,128.75 | 3,128.75 | 0.00 | 0.00 | 0.00 | 3,128.75 |
| 367-05 DRINK GRANT PERSONNEL | 15,307.83 | 17,200.11 | 0.00 | 0.00 | 0.00 | 17,200.11 |
| 367-06 PD COMPUTER RESERVE | 6,058.22 | 6,058.22 | 0.00 | 0.00 | 0.00 | 6,058.22 |
| 367-07 POLICE DIGITAL FILING | 5,437.00 | 5,437.00 | 0.00 | 0.00 | 0.00 | 5,437.00 |
| 367-08 MAJOR SYSTEMS REPLACEMENT | 43,622.49 | 43,622.49 | 0.00 | 0.00 | 0.00 | 43,622.49 |
| 367-09 NEW POLICE STATION | 1,796.02 | 1,796.02 | -3,000.00 | 6,360.00 | 100,482.56 | 95,918.58 |
| 367-10 POLICE OFFICER RECRUITMENT RES | 54,000.00 | 54,000.00 | 0.00 | 45,833.00 | 54,000.00 | 62,167.00 |
| 368-01 FIRE EQUIPMENT RESERVE | -63,012.29 | -63,012.29 | -22,929.95 | 31,569.10 | 0.00 | -94,581.39 |
| 368-02 FIRE HOSE RESERVE | 8,018.25 | 8,018.25 | 0.00 | 0.00 | 451.03 | 8,469.28 |
| 368-03 FIRE DEPT FOAM RESERVE | 4,442.50 | 4,442.50 | 0.00 | 1,050.00 | 4,000.00 | 7,392.50 |
| 368-04 FIRE TRAINING BLDG RESERVE | 3,226.25 | 3,226.25 | 0.00 | 0.00 | 0.00 | 3,226.25 |
| 368-05 FIRE DEPT FURNACE | 0.14 | 0.14 | 0.00 | 0.00 | 0.00 | 0.14 |
| 368-06 FIRE/AMB COMPUTER RESERVE | 3,596.90 | 3,596.90 | 0.00 | 850.00 | 0.00 | 2,746.90 |

General Ledger Summary Report

Fund(s): ALL
December

| Account | Beginning Balance | Beg Bal Net | Curr Mnth Net | ---- Y T D ---- | | Balance Net |
|---------------------------------------|-------------------|-------------|---------------|-----------------|------------|-------------|
| | | | | Debits | Credits | |
| 1 - Gen Fund CONT'D | | | | | | |
| 368-07 FIRE DISPATCH REMODEL | 2,390.00 | 2,390.00 | 0.00 | 0.00 | 0.00 | 2,390.00 |
| 368-08 FIRE SMALL EQUIPMENT | 3,156.05 | 3,156.05 | -14,000.00 | 19,499.60 | 8,256.52 | -8,087.03 |
| 368-09 FEMA TRUCK GRANT | 5.00 | 5.00 | 0.00 | 0.00 | 0.00 | 5.00 |
| 368-10 FIRE/AMB BUILDING RESERVE | 36,974.08 | 36,974.08 | -38,620.00 | 48,900.00 | 0.00 | -11,925.92 |
| 368-12 FIRE/AMB UNIFORM RESERVE | 2,586.15 | 5,179.37 | -912.00 | 34,364.14 | 30,328.64 | 1,143.87 |
| 369-01 AMBULANCE SMALL EQUIP RESERVE | 37,240.27 | 37,240.27 | 0.00 | 145,539.44 | 126,003.99 | 17,704.82 |
| 369-02 AMBULANCE STAIRCHAIRS | 7,000.00 | 7,000.00 | 0.00 | 0.00 | 0.00 | 7,000.00 |
| 369-03 AMBULANCE RESERVE | 2,454.67 | 2,454.67 | 0.00 | 0.00 | 50,000.00 | 52,454.67 |
| 370-03 PW EQUIPMENT RESERVE | 53,763.01 | 53,763.01 | 0.00 | 47,156.01 | 167,922.40 | 174,529.40 |
| 370-04 STREETS/ROADS RECONSTRUCTION | 104,118.75 | -30,297.25 | 25,000.00 | 163,696.87 | 425,646.84 | 231,652.72 |
| 370-05 CURBING RESERVE | 5,178.30 | 5,178.30 | 0.00 | 0.00 | 35,000.00 | 40,178.30 |
| 370-06 FUEL TANK RESERVE | -19,489.50 | -13,271.78 | 3,544.13 | 3,303.34 | 15,688.41 | -886.71 |
| 370-07 PW BUILDING RESERVE | 34,266.24 | 34,266.24 | 0.00 | 21,448.00 | 13,000.00 | 25,818.24 |
| 370-09 RIVER ROAD RESERVE | -44,881.75 | -44,881.75 | 0.00 | 0.00 | 0.00 | -44,881.75 |
| 370-10 AIRPORT FUEL TANK RESERVE | 1,992.48 | 1,992.48 | 0.00 | 0.00 | 0.00 | 1,992.48 |
| 371-01 ASSESSMENT REVALUATION RESERVA | 60,606.91 | 60,606.91 | 0.00 | 0.00 | 0.00 | 60,606.91 |
| 371-02 ASSESSING COMPUTER RESERVE | 1,395.50 | 1,395.50 | 0.00 | 805.00 | 0.00 | 590.50 |
| 372-01 AIRPORT RESERVE | 40,639.59 | 40,639.59 | -6,663.70 | 86,527.31 | 176,384.02 | 130,496.30 |
| 372-04 AIRPORT HANGER SECURITY DEPOS | 1,370.00 | 1,370.00 | 0.00 | 200.00 | 465.00 | 1,635.00 |
| 372-06 AIRPORT CARES ACT | 16,455.64 | 16,455.64 | 0.00 | 16,455.64 | 0.00 | 0.00 |
| 373-01 GEN GOVT COMPUTER RESERVE | 6,662.97 | 6,662.97 | 0.00 | 0.00 | 0.00 | 6,662.97 |
| 373-02 CITY COMPREHENSIVE PLAN | 27.40 | 27.40 | 11,365.89 | 0.00 | 31,365.89 | 31,393.29 |
| 373-03 MUNICIPAL BUILDING RESERVE | 61,176.92 | 61,176.92 | -3,677.38 | 12,151.74 | 0.00 | 49,025.18 |
| 373-04 VITAL RECORDS RESTORATION | 3,276.50 | 3,276.50 | -950.00 | 50,950.00 | 53,450.00 | 5,776.50 |
| 373-05 BIO-MASS BOILERS | -2,697.49 | -2,697.49 | 0.00 | 115,078.00 | 116,078.00 | -1,697.49 |
| 373-07 T/A PROPERTY REMEDIATION RESEI | 12,039.20 | 12,039.20 | 0.00 | 0.00 | 0.00 | 12,039.20 |
| 373-08 HRA CONTRIBUTION RESERVE | 60,509.16 | 60,509.16 | 0.00 | 0.00 | 5,244.66 | 65,753.82 |
| 373-10 FLEET VEHICLES | 1,221.20 | 1,221.20 | 0.00 | 0.00 | 0.00 | 1,221.20 |
| 373-12 NBRC BIRDS EYE | -27,203.55 | -4,203.55 | 4,203.55 | 0.00 | 4,203.55 | 0.00 |
| 373-17 LADDER ENGINE TRUCK 2016 | 116,601.20 | 116,601.20 | 0.00 | 174,592.00 | 174,639.00 | 116,648.20 |
| 373-20 CDBG USDA 60 ACCESS/BIRDSEYE | 21,102.81 | 21,102.81 | -4,203.55 | 4,203.55 | 0.00 | 16,899.26 |
| 373-22 2022 HRA RESERVE | 55,970.96 | 47,767.09 | 0.00 | 131,167.09 | 83,400.00 | 0.00 |
| 373-23 2023 HRA RESERVE | 0.00 | 0.00 | -13,308.99 | 81,137.88 | 127,621.52 | 46,483.64 |
| 373-50 2022 CAPITAL IMPROVEMENT LOAN | -256,956.54 | -256,956.54 | 0.00 | 165,025.01 | 422,000.00 | 18.45 |
| 373-51 GENERAL GOVERNMENT TRAINING F | 0.00 | 0.00 | 1,800.00 | 0.00 | 1,800.00 | 1,800.00 |
| 374-00 REC/PARKS COMPUTER RESERVE | 1,000.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | 1,000.00 |
| 374-01 INDUSTRIAL PARK IMPROVEMENTS | 12,440.88 | 12,440.88 | 0.00 | 0.00 | 0.00 | 12,440.88 |
| 374-03 DOWNTOWN INFRASTRUSTURE | 36,415.42 | 36,415.42 | 0.00 | 2,930.00 | 0.00 | 33,485.42 |
| 374-05 FACADE RESERVE | 0.00 | 15,000.00 | 8,333.33 | 5,350.00 | 8,333.33 | 17,983.33 |
| 380-01 CAPTS CDBG | -3,905.56 | -3,905.56 | 1.11 | 12,679.55 | 16,585.11 | 0.00 |
| 380-03 TOURISM GRANT | -7,746.85 | -8,299.35 | 1,498.79 | 3,199.44 | 11,498.79 | 0.00 |
| 380-04 RESILIENCY GRANT | 0.00 | 0.00 | 0.00 | 6,685.00 | 8,000.00 | 1,315.00 |
| 380-05 BROWNFIELD GRANT | 0.00 | 0.00 | -595.00 | 3,742.14 | 0.00 | -3,742.14 |
| 385-00 COMMUNITY DEVELOPMENT MATCH | 32,674.30 | 32,674.30 | 0.00 | 0.00 | 0.00 | 32,674.30 |
| 387-00 BOUCHARD TIF | 13,897.29 | 13,897.29 | -5,927.03 | 26,862.13 | 11,854.05 | -1,110.79 |
| 388-00 HILLTOP TIF | 8,026.18 | 8,026.18 | 0.00 | 56,283.44 | 54,627.30 | 6,370.04 |
| 392-00 PLANNING/ENGINEERING RESERVE | 6,241.09 | 6,241.09 | 0.00 | 0.00 | 0.00 | 6,241.09 |
| 398-00 RECREATION ACCTS FUND BALANCE | 51,620.01 | 67,210.01 | 12,498.36 | 0.00 | 12,498.36 | 79,708.37 |
| 399-00 PARKING LOT MAINTENANCE RES | 56,366.51 | 56,366.51 | 0.00 | 0.00 | 10,000.00 | 66,366.51 |
| 402-00 CDC ECONOMIC DEVELOPMENT | 240,000.00 | 240,000.00 | 0.00 | 0.00 | 0.00 | 240,000.00 |
| 403-00 CDC REVOLVING LOAN | 392,968.39 | 399,380.17 | 6,540.01 | 0.00 | 6,540.01 | 405,920.18 |
| 406-00 TRAILER PARK RESERVE | 51,397.71 | 56,195.86 | 1,919.62 | 0.00 | 1,919.62 | 58,115.48 |
| 407-00 COUNTY TAX | 2.13 | 2.13 | 0.00 | 675,423.98 | 675,423.98 | 2.13 |

General Ledger Summary Report

Fund(s): ALL

December

| Account | Beginning Balance | Beg Bal Net | Curr Mnth Net | ---- Y T D ---- | | Balance Net |
|---------------------------------------|-------------------|--------------|---------------|-----------------|------------|---------------|
| | | | | Debits | Credits | |
| 1 - Gen Fund CONT'D | | | | | | |
| 414-00 CEMETARY RERSERVE | 200.00 | 200.00 | 0.00 | 0.00 | 0.00 | 200.00 |
| 415-00 LIONS COMMUNITY CENTER RESERV | 16,056.20 | 16,056.20 | 0.00 | 0.00 | 0.00 | 16,056.20 |
| 417-00 COMPENSATED ABSENCES | 87,146.26 | 87,146.26 | -2,452.60 | 81,847.32 | 25,000.00 | 30,298.94 |
| 419-00 DUE FROM CDC (1280) | 41,522.20 | 41,522.20 | -6,540.01 | 6,540.01 | 0.00 | 34,982.19 |
| 421-00 DEFERRED TAX REVENUE | 905,895.88 | 927,016.39 | 192,824.59 | 0.00 | 192,824.59 | 1,119,840.98 |
| 422-00 KEN MATTHEWS SCHOLARSHIP FUN | 7,569.17 | 7,588.25 | 53.60 | 0.00 | 164.79 | 7,753.04 |
| 423-00 DR. CARY CEMETERY TRUST FUND | 1,050.55 | 1,051.09 | 0.53 | 29.95 | 2.13 | 1,023.27 |
| 424-00 HAMILTON LIBRARY TRUST FUND | 1,893.69 | 1,898.05 | 4.39 | 0.00 | 17.39 | 1,915.44 |
| 425-00 KNOX LIBRARY MEMORIAL FUND | 10,411.75 | 10,441.28 | 112.52 | 0.00 | 354.81 | 10,796.09 |
| 426-00 CLARA PIPER MEM FUND | 674.84 | 675.19 | 0.35 | 0.00 | 1.39 | 676.58 |
| 427-00 JACK ROTH LIBRARY MEM FUND | 14,122.19 | 14,223.92 | 153.19 | 395.00 | 523.61 | 14,352.53 |
| 429-00 BARBARA BREWER FUND | 5,616.14 | 5,624.54 | 65.56 | 6.66 | 194.47 | 5,812.35 |
| 430-00 D. COOPER MEM FUND | 49,628.45 | 49,721.48 | 501.32 | 2,000.00 | 1,116.63 | 48,838.11 |
| 432-00 MARGARET SHAW LIBRARY MEMORI | 13,145.23 | 13,154.68 | 153.70 | 0.00 | 472.22 | 13,626.90 |
| 433-00 GORDON ROBERTSON MEM FUND | 11,580.18 | 11,587.40 | 141.86 | 0.00 | 463.49 | 12,050.89 |
| 434-00 MEMORIAL INVESTMENT | 6,214.88 | 6,223.42 | 15.24 | 0.00 | 59.01 | 6,282.43 |
| 435-00 RODERICK LIVING TRUST | 16,581.87 | 16,598.74 | 84.36 | 5,433.00 | 266.43 | 11,432.17 |
| 436-00 AMBULANCE REIMBURSEMENT | 18,284.78 | 18,284.78 | 0.00 | 675.52 | 675.52 | 18,284.78 |
| 437-00 DEFERRED AMBULANCE REVENUE | 298,075.15 | 306,238.26 | -70,678.70 | 70,678.70 | 0.00 | 235,559.56 |
| 438-00 PHILIP TURNER LIBRARY MEMORIAL | 8,883.40 | 9,119.27 | 80.35 | 1,911.85 | 240.67 | 7,448.09 |
| 441-00 AMBULANCE FUND BALANCE | 1,005.62 | 1,005.62 | 0.00 | 0.00 | 0.00 | 1,005.62 |
| 447-00 EMA EQUIP RESERVE | 1,991.79 | 1,991.79 | 0.00 | 0.00 | 0.00 | 1,991.79 |
| 448-00 NYLANDER DONATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | 3,000.00 |
| 450-00 RESOURCE RESERVE ACCOUNT | 188,540.10 | 188,540.10 | 0.00 | 188,540.10 | 0.00 | 0.00 |
| 456-00 TAX REFIEF FUNDS 2021 | 194,790.77 | 194,790.77 | 0.00 | 383,330.87 | 383,330.87 | 194,790.77 |
| 456-01 2023 TAXPAYER RELIEF FUND | 0.00 | 505,415.09 | 0.00 | 505,415.09 | 0.00 | 0.00 |
| 456-02 2024 TAXPAYER RELIEF FUND | 0.00 | 0.00 | 608,498.00 | 0.00 | 608,498.00 | 608,498.00 |
| 457-00 HOMELAND SECURITY RESERVE | 2,277.92 | 2,277.92 | 0.00 | 0.00 | 0.00 | 2,277.92 |
| 460-00 YARD SALE | -1,178.79 | -1,178.79 | 0.00 | 804.25 | 1,555.00 | -428.04 |
| 461-00 CRAFT FAIR | 10,745.60 | 10,745.60 | 156.00 | 5,357.71 | 9,343.00 | 14,730.89 |
| 462-00 CDBG HOUSING REHABILITATION | 3,927.87 | 3,927.87 | 0.00 | 48.00 | 0.00 | 3,879.87 |
| 463-00 MISC EVENTS | -251.87 | 0.00 | 4,203.55 | 0.00 | 4,203.55 | 4,203.55 |
| 465-00 THURSDAYS ON SWEDEN | -41.36 | 0.00 | 0.00 | 0.00 | 105.00 | 105.00 |
| 465-01 STORY OF CARIBOU | 732.00 | 732.00 | 5,000.00 | 0.00 | 5,000.00 | 5,732.00 |
| 465-02 CARIBOU CARES ABOUT KIDS | -1,636.39 | 0.00 | 2,644.29 | 30,194.29 | 30,194.29 | 0.00 |
| 466-00 HERITAGE DAY | -8,000.00 | -8,000.00 | 0.00 | 0.00 | 0.00 | -8,000.00 |
| 467-00 MARATHON | -45,252.36 | -45,252.36 | 0.00 | 0.00 | 0.00 | -45,252.36 |
| 467-01 SMALL BUSINESS SATURDAY | 245.00 | 245.00 | 0.00 | 0.00 | 0.00 | 245.00 |
| 469-00 DENTAL INSURANCE | 2,197.36 | 2,197.36 | 503.34 | 20,192.79 | 20,882.58 | 2,887.15 |
| 470-00 EYE INUSRANCE | 619.76 | 614.20 | 116.74 | 3,385.17 | 3,515.97 | 745.00 |
| 471-00 RC2 TIF | 105,493.72 | 105,493.72 | 0.00 | 4,200.00 | 103,521.79 | 204,815.51 |
| 472-00 ANIMAL WELFARE | 16,675.21 | 16,739.21 | 420.00 | 54.00 | 3,166.00 | 19,851.21 |
| 473-00 DOWNTOWN TIF | 15,420.00 | 15,420.00 | 0.00 | 0.00 | 0.00 | 15,420.00 |
| 474-00 CADET RESERVE | 200.00 | 200.00 | 0.00 | 0.00 | 0.00 | 200.00 |
| 476-00 FLEET VEHICLE ACCOUNT | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 | 100.00 |
| 477-00 LED STREET LIGHTS | 88,575.53 | 88,575.53 | 0.00 | 0.00 | 0.00 | 88,575.53 |
| 478-00 G. HARMON MEM FUND | 6,819.74 | 6,822.29 | 83.53 | 0.00 | 273.49 | 7,095.78 |
| 480-00 CITY RETIREMENT | 1,079.76 | 1,079.76 | 0.00 | 0.00 | 0.00 | 1,079.76 |
| 483-02 DUE TO FUND 2 | 957,281.72 | 957,281.72 | 1,250.00 | 0.00 | 135,555.79 | 1,092,837.51 |
| 483-03 DUE TO FUND 3 | 915,685.81 | 927,875.49 | 22,130.82 | 0.00 | 130,880.87 | 1,058,756.36 |
| 483-04 DUE TO FUND 4 | 464,215.22 | 469,481.14 | 16,383.30 | 0.00 | 64,454.50 | 533,935.64 |
| 483-05 DUE TO FUND 5 | 4,034,026.40 | 4,034,026.64 | 5,927.03 | 0.00 | 600,808.29 | 4,634,834.93 |
| 484-02 DUE FROM FUND 2 | -950,787.07 | -953,003.25 | -6,909.47 | 132,552.73 | 0.00 | -1,085,555.98 |

General Ledger Summary Report

Fund(s): ALL
December

| Account | Beginning Balance | Beg Bal Net | Curr Mnth Net | ---- Y T D ---- | | Balance Net |
|---|---------------------|---------------------|--------------------|----------------------|----------------------|---------------------|
| | | | | Debits | Credits | |
| 1 - Gen Fund CONT'D | | | | | | |
| 484-03 DUE FROM FUND 3 | -803,565.64 | -804,312.40 | -12,441.32 | 129,672.71 | 0.00 | -933,985.11 |
| 484-04 DUE FROM FUND 4 | -427,599.82 | -427,708.71 | -5,421.32 | 53,119.47 | 0.00 | -480,828.18 |
| 484-05 DUE FROM FUND 5 | -3,285,958.59 | -3,356,433.27 | -62,668.63 | 300,705.19 | 0.00 | -3,657,138.46 |
| 486-00 RETIREMENT RESERVE | 4,139.00 | 4,139.00 | 0.00 | 0.00 | 0.00 | 4,139.00 |
| 488-00 CHRISTMAS LIGHTS | -3,920.70 | -3,920.70 | 0.00 | 2,640.00 | 0.00 | -6,560.70 |
| 488-01 BUSINES DISTRCT HOLIDAY LIGHTS | 0.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 |
| 490-00 T/A PROPERTY REMEDIATION RES | 28,128.47 | 28,128.47 | 0.00 | 0.00 | 3,353.30 | 31,481.77 |
| 493-00 RSU 39 COMMITMENT | -1,082,828.06 | -1,082,828.06 | -370,918.09 | 4,102,905.21 | 4,102,905.00 | -1,082,828.27 |
| 494-00 TRI COMMUNITY/AWS | 324,082.00 | 324,082.00 | 0.00 | 0.00 | 0.00 | 324,082.00 |
| 496-00 BIRTH RECORDS STATE FEE | 40.80 | 0.00 | -60.40 | 1,135.20 | 1,135.20 | 0.00 |
| 497-00 DEATH RECORDS STATE FEE | 123.60 | 0.00 | -156.80 | 1,885.60 | 1,885.60 | 0.00 |
| 498-00 MARRIAGE RECORDS STATE FEE | 28.80 | 0.00 | -22.00 | 467.20 | 467.20 | 0.00 |
| Fund Balance | 4,339,697.56 | 3,910,800.57 | -798,220.41 | 29,885,657.06 | 30,430,187.37 | 4,455,330.88 |
| 500-00 EXPENDITURE CONTROL | 0.00 | 0.00 | -1,673,411.64 | 11,794,913.23 | 11,996,219.60 | 201,306.37 |
| 510-00 REVENUE CONTROL | 0.00 | 0.00 | 997,337.12 | 16,572,086.17 | 17,545,221.81 | 973,135.64 |
| 600-00 FUND BALANCE | 4,339,697.56 | 3,910,800.57 | -122,145.89 | 1,518,657.66 | 888,745.96 | 3,280,888.87 |
| 2 - Snowmoible Trail Maintenance | | | | | | |
| Assets | 0.00 | 0.00 | 0.00 | 418,929.40 | 418,929.40 | 0.00 |
| Liabilities | 35,141.44 | 37,357.62 | -74,778.94 | 264,886.76 | 261,883.70 | 34,354.56 |
| and Fund Balances | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 365-11 TRAIL MAINTENANCE RESERVE | 41,636.09 | 41,636.09 | -80,438.41 | 129,330.97 | 129,330.97 | 41,636.09 |
| 483-01 DUE TO FUND 1 | 950,787.07 | 953,003.25 | 6,909.47 | 0.00 | 132,552.73 | 1,085,555.98 |
| 484-01 DUE FROM FUND 1 | -957,281.72 | -957,281.72 | -1,250.00 | 135,555.79 | 0.00 | -1,092,837.51 |
| Fund Balance | -35,141.44 | -37,357.62 | 74,778.94 | 154,042.64 | 157,045.70 | -34,354.56 |
| 500-00 Expense Control | 0.00 | 0.00 | -1,941.94 | 81,692.64 | 70,411.00 | -11,281.64 |
| 510-00 Revenue Control | 0.00 | 0.00 | 76,720.88 | 72,350.00 | 84,695.70 | 12,345.70 |
| 600-00 Fund Balance | -35,141.44 | -37,357.62 | 0.00 | 0.00 | 1,939.00 | -35,418.62 |
| 3 - Housing Department | | | | | | |
| Assets | 0.00 | 0.00 | 0.00 | 405,347.58 | 405,347.58 | 0.00 |
| Liabilities | -50,723.99 | -62,166.91 | -9,689.50 | 130,880.87 | 129,672.71 | -63,375.07 |
| and Fund Balances | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 409-00 HOUSING RESERVE | 61,396.18 | 61,396.18 | 0.00 | 0.00 | 0.00 | 61,396.18 |
| 483-01 DUE TO FUND 1 | 803,565.64 | 804,312.40 | 12,441.32 | 0.00 | 129,672.71 | 933,985.11 |
| 484-01 DUE TO FUND 1 | -915,685.81 | -927,875.49 | -22,130.82 | 130,880.87 | 0.00 | -1,058,756.36 |
| Fund Balance | 50,723.99 | 62,166.91 | 9,689.50 | 274,466.71 | 275,674.87 | 63,375.07 |
| 500-00 Expense Control | 0.00 | 0.00 | -14,441.32 | 131,672.71 | 143,492.42 | 11,819.71 |
| 510-00 Revenue Control | 0.00 | 0.00 | 24,130.82 | 142,794.00 | 132,182.45 | -10,611.55 |
| 600-00 Fund Balance | 50,723.99 | 62,166.91 | 0.00 | 0.00 | 0.00 | 62,166.91 |

General Ledger Summary Report

Fund(s): ALL

December

| Account | Beginning Balance | Beg Bal Net | Curr Mnth Net | ---- Y T D ---- | | Balance Net |
|-------------------------------|--------------------|--------------------|-------------------|----------------------|----------------------|--------------------|
| | | | | Debits | Credits | |
| 4 - FSS CONT'D | | | | | | |
| 4 - FSS | 0.00 | 0.00 | 0.00 | 193,640.00 | 193,640.00 | 0.00 |
| Assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Liabilities | -31,615.40 | -23,469.43 | 373.05 | 64,454.50 | 64,454.50 | -23,469.43 |
| and Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Balances | -31,615.40 | -23,469.43 | 373.05 | 64,454.50 | 64,454.50 | -23,469.43 |
| 409-00 HOUSING RESERVE | 5,000.00 | 18,303.00 | 11,335.03 | 0.00 | 11,335.03 | 29,638.03 |
| 483-01 DUE TO FUND 1 | 427,599.82 | 427,708.71 | 5,421.32 | 0.00 | 53,119.47 | 480,828.18 |
| 484-01 DUE FROM FUND 1 | -464,215.22 | -469,481.14 | -16,383.30 | 64,454.50 | 0.00 | -533,935.64 |
| Fund Balance | 31,615.40 | 23,469.43 | -373.05 | 129,185.50 | 129,185.50 | 23,469.43 |
| 500-00 Expense Control | 0.00 | 0.00 | -16,756.35 | 64,454.50 | 64,731.00 | 276.50 |
| 510-00 Revenue Control | 0.00 | 0.00 | 16,383.30 | 64,455.00 | 64,454.50 | -0.50 |
| 600-00 Fund Balance | 31,615.40 | 23,469.43 | 0.00 | 276.00 | 0.00 | 23,193.43 |
| 5 - ECONOMIC DEV | | | | | | |
| Assets | 0.00 | 0.00 | 0.00 | 1,273,456.89 | 1,273,456.89 | 0.00 |
| Liabilities | -471,297.33 | -400,822.89 | 56,741.60 | 671,284.34 | 372,093.41 | -700,013.82 |
| and Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Balances | -471,297.33 | -400,822.89 | 56,741.60 | 671,284.34 | 372,093.41 | -700,013.82 |
| 473-00 DOWNTOWN TIF | 26,493.86 | 26,493.86 | 0.00 | 70,476.05 | 54,616.54 | 10,634.35 |
| 474-00 TRAIL GROOMER RESERVE | 124.66 | 124.66 | 0.00 | 0.00 | 16,771.68 | 16,896.34 |
| 475-00 REVOLVING LOAN RESERVE | 200,000.00 | 200,000.00 | 0.00 | 0.00 | 0.00 | 200,000.00 |
| 476-00 FIRE STATION RESERVE | 50,151.96 | 50,151.96 | 0.00 | 0.00 | 0.00 | 50,151.96 |
| 483-01 DUE TO FUND 1 | 3,285,958.59 | 3,356,433.27 | 62,668.63 | 0.00 | 300,705.19 | 3,657,138.46 |
| 484-01 DUE FROM FUND 1 | -4,034,026.40 | -4,034,026.64 | -5,927.03 | 600,808.29 | 0.00 | -4,634,834.93 |
| Fund Balance | 471,297.33 | 400,822.89 | -56,741.60 | 602,172.55 | 901,363.48 | 700,013.82 |
| 500-00 Expense Control | 0.00 | 0.00 | -62,668.94 | 240,232.03 | 362,740.00 | 122,507.97 |
| 510-00 Revenue Control | 0.00 | 0.00 | 5,927.34 | 315,000.52 | 538,623.48 | 223,622.96 |
| 600-00 Fund Balance | 471,297.33 | 400,822.89 | 0.00 | 46,940.00 | 0.00 | 353,882.89 |
| Final Totals | -500.00 | 107,049.00 | 0.00 | 75,176,566.85 | 75,283,615.85 | 0.00 |

Expense Summary Report

Fund: 1
December

| Account | Budget Net | Curr Mnth Net | YTD Net | Unexpended Balance | Percent Spent |
|-----------------------------------|----------------------|---------------------|----------------------|-----------------------|------------------|
| 10 - GENERAL GOVERNMENT | 858,848.00 | 687,938.67 | 1,425,261.39 | -566,413.39 | 165.95 |
| 17 - HEALTH & SANITATION | 266,338.00 | 22,686.84 | 266,336.84 | 1.16 | 100.00 |
| 18 - MUNICIPAL BUILDING | 81,192.00 | 10,760.87 | 73,802.93 | 7,389.07 | 90.90 |
| 20 - GENERAL ASSISTANCE | 43,047.00 | 5,969.47 | 34,575.60 | 8,471.40 | 80.32 |
| 22 - TAX ASSESSMENT | 244,872.00 | 26,748.80 | 214,368.40 | 30,503.60 | 87.54 |
| 25 - LIBRARY | 246,853.00 | 27,997.29 | 241,265.29 | 5,587.71 | 97.74 |
| 31 - FIRE/AMBULANCE DEPARTMENT | 2,657,355.00 | 260,056.87 | 2,464,389.51 | 192,965.49 | 92.74 |
| 35 - POLICE DEPARTMENT | 1,870,972.00 | 147,545.92 | 1,591,811.46 | 279,160.54 | 85.08 |
| 38 - PROTECTION | 382,000.00 | 31,985.17 | 382,212.93 | -212.93 | 100.06 |
| 39 - CARIBOU EMERGENCY MANAGEMENT | 14,130.00 | 2,450.05 | 12,700.79 | 1,429.21 | 89.89 |
| 40 - PUBLIC WORKS | 2,709,266.00 | 331,226.20 | 2,534,392.86 | 174,873.14 | 93.55 |
| 50 - RECREATION DEPARTMENT | 656,665.00 | 46,703.98 | 619,201.01 | 37,463.99 | 94.29 |
| 51 - PARKS | 198,997.00 | 16,534.58 | 161,386.80 | 37,610.20 | 81.10 |
| 60 - AIRPORT | 101,462.00 | 10,341.99 | 82,076.29 | 19,385.71 | 80.89 |
| 61 - CARIBOU TRAILER PARK | 13,455.00 | 2,835.60 | 13,455.00 | 0.00 | 100.00 |
| 65 - CEMETERIES | 6,850.00 | 0.00 | 6,250.00 | 600.00 | 91.24 |
| 70 - INS & RETIREMENT | 90,452.00 | 2,502.65 | 71,058.58 | 19,393.42 | 78.56 |
| 75 - CONTRIBUTIONS | 7,648.00 | 0.00 | 7,648.00 | 0.00 | 100.00 |
| 80 - UNCLASSIFIED | 31,775.00 | 39,126.69 | 78,676.95 | -46,901.95 | 247.61 |
| 85 - CAPITAL IMPROVEMENTS | 1,317,950.00 | 0.00 | 1,317,950.00 | 0.00 | 100.00 |
| Final Totals | 11,800,127.00 | 1,673,411.64 | 11,598,820.63 | 201,306.37 | 98.29 |

Expense Summary Report

Fund: 2
December

| Account | Budget Net | Curr Mnth Net | YTD Net | Unexpended Balance | Percent Spent |
|-----------------------------------|---------------|------------------|------------|-----------------------|------------------|
| 52 - SNOWMOIBLE TRAIL MAINTENANCE | 70,411.00 | 1,941.94 | 81,692.64 | -11,281.64 | 116.02 |
| Final Totals | 70,411.00 | 1,941.94 | 81,692.64 | -11,281.64 | 116.02 |

Expense Summary Report

Fund: 3
December

| Account | Budget Net | Curr Mnth Net | YTD Net | Unexpended Balance | Percent Spent |
|--------------|---------------|------------------|------------|-----------------------|------------------|
| 24 - HOUSING | 142,794.00 | 14,441.32 | 130,974.29 | 11,819.71 | 91.72 |
| Final Totals | 142,794.00 | 14,441.32 | 130,974.29 | 11,819.71 | 91.72 |

Expense Summary Report

Fund: 4
December

| Account | Budget Net | Curr Mnth Net | YTD Net | Unexpended Balance | Percent Spent |
|-----------------------------|---------------|------------------|------------|-----------------------|------------------|
| 96 - SECTION 8 - FSS PROGAM | 64,731.00 | 16,756.35 | 64,454.50 | 276.50 | 99.57 |
| Final Totals | 64,731.00 | 16,756.35 | 64,454.50 | 276.50 | 99.57 |

Expense Summary Report

Fund: 5
December

| Account | Budget Net | Curr Mnth Net | YTD Net | Unexpended Balance | Percent Spent |
|---------------------------|---------------|------------------|------------|-----------------------|------------------|
| 11 - ECONOMIC DEVELOPMENT | 308,037.00 | 55,541.84 | 208,812.80 | 99,224.20 | 67.79 |
| 12 - NYLANDER MUSEUM | 53,903.00 | 7,127.10 | 30,619.23 | 23,283.77 | 56.80 |
| Final Totals | 361,940.00 | 62,668.94 | 239,432.03 | 122,507.97 | 66.15 |

Revenue Summary Report

Fund: 1

December

| Account | Budget Net | Curr Mnth Net | YTD Net | Uncollected Balance | Percent Collected |
|-----------------------------------|----------------------|-------------------|----------------------|------------------------|----------------------|
| 10 - GENERAL GOVERNMENT | 7,453,700.00 | 312,974.44 | 7,969,271.15 | -515,571.15 | 106.92 |
| 18 - MUNICIPAL BUILDING | 2,000.00 | 0.00 | 0.00 | 2,000.00 | 0.00 |
| 20 - GENERAL ASSISTANCE | 19,200.00 | 3,359.22 | 15,120.45 | 4,079.55 | 78.75 |
| 22 - TAX ASSESSMENT | 1,037,800.00 | 394,634.00 | 1,530,793.37 | -492,993.37 | 147.50 |
| 23 - CODE ENFORCEMENT | 6,000.00 | 0.00 | 5,735.00 | 265.00 | 95.58 |
| 25 - LIBRARY | 5,000.00 | 478.14 | 4,133.57 | 866.43 | 82.67 |
| 31 - FIRE/AMBULANCE DEPARTMENT | 1,620,913.00 | 104,698.63 | 1,614,371.56 | 6,541.44 | 99.60 |
| 35 - POLICE DEPARTMENT | 65,777.00 | 1,430.00 | 20,144.32 | 45,632.68 | 30.63 |
| 39 - CARIBOU EMERGENCY MANAGEMENT | 2,400.00 | 0.00 | 2,400.00 | 0.00 | 100.00 |
| 40 - PUBLIC WORKS | 202,667.00 | 166,628.16 | 223,362.32 | -20,695.32 | 110.21 |
| 50 - RECREATION DEPARTMENT | 15,600.00 | 10,215.47 | 23,802.97 | -8,202.97 | 152.58 |
| 51 - PARKS | 300.00 | 0.00 | 20.00 | 280.00 | 6.67 |
| 60 - AIRPORT | 48,000.00 | 2,419.06 | 44,870.93 | 3,129.07 | 93.48 |
| 61 - CARIBOU TRAILER PARK | 3,000.00 | 500.00 | 3,000.00 | 0.00 | 100.00 |
| 70 - INS & RETIREMENT | 9,000.00 | 0.00 | 7,467.00 | 1,533.00 | 82.97 |
| Final Totals | 10,491,357.00 | 997,337.12 | 11,464,492.64 | -973,135.64 | 109.28 |

Revenue Summary Report

Fund: 2
December

| Account | Budget Net | Curr Mnth Net | YTD Net | Uncollected Balance | Percent Collected |
|-----------------------------------|------------|---------------|-----------|---------------------|-------------------|
| 52 - SNOWMOIBLE TRAIL MAINTENANCE | 72,350.00 | 76,720.88 | 84,695.70 | -12,345.70 | 117.06 |
| Final Totals | 72,350.00 | 76,720.88 | 84,695.70 | -12,345.70 | 117.06 |

Revenue Summary Report

Fund: 3
December

| Account | Budget Net | Curr Mnth Net | YTD Net | Uncollected Balance | Percent Collected |
|--------------|------------|---------------|------------|---------------------|-------------------|
| 24 - HOUSING | 142,794.00 | 24,130.82 | 132,182.45 | 10,611.55 | 92.57 |
| Final Totals | 142,794.00 | 24,130.82 | 132,182.45 | 10,611.55 | 92.57 |

Revenue Summary Report

Fund: 4
December

| Account | Budget Net | Curr Mnth Net | YTD Net | Uncollected Balance | Percent Collected |
|-----------------------------|---------------|------------------|------------|------------------------|----------------------|
| 96 - SECTION 8 - FSS PROGAM | 64,455.00 | 16,383.30 | 64,454.50 | 0.50 | 100.00 |
| Final Totals | 64,455.00 | 16,383.30 | 64,454.50 | 0.50 | 100.00 |

Revenue Summary Report

Fund: 5
December

| Account | Budget Net | Curr Mnth Net | YTD Net | Uncollected Balance | Percent Collected |
|---------------------------|---------------|------------------|------------|------------------------|----------------------|
| 11 - ECONOMIC DEVELOPMENT | 315,000.00 | 5,927.03 | 538,580.07 | -223,580.07 | 170.98 |
| 12 - NYLANDER MUSEUM | 0.00 | 0.31 | 42.89 | -42.89 | ---- |
| Final Totals | 315,000.00 | 5,927.34 | 538,622.96 | -223,622.96 | 170.99 |

**City of Caribou
Investment Report
December**

| Financial Institution | Investment & Type | Purchase/Reinvest Date | Maturity Date | Length (Days) | Purchase Price | Interest Rate | Estimated Earnings | Amount Int Rec During Period | Market Value |
|-------------------------------|---|------------------------|---------------|---------------|----------------|---------------|--------------------|------------------------------|--------------|
| Machias Savings Bank | General Checking Acct | | | | | 3.00% | | 64,168.08 | 7,634,841.47 |
| Machias Savings Bank | Section 125 Checking Acct | | | | | 3.00% | | 1,043.34 | 69,253.11 |
| Machias Savings Bank | American Rescue Plan Act Checking Acct | | | | | 3.00% | | 4,346.03 | 579,732.12 |
| ACFS & Loans | Retirement Saving Acct | | | | | 4.35% | | 11,027.64 | 1,500,427.14 |
| ACFS & Loans | Retirement Saving Acct Secured | | | | | 2.00% | | 5,501.09 | 1,500,000.00 |
| Norstate Federal Credit Union | Certificate of Deposit | 9/13/2023 | 9/13/2024 | 365 | 245,000.00 | 4.90% | 12,002.55 | 3,045.11 | 248,637.02 |
| County Federal Credit Union | Certificate of Deposit | 9/18/2023 | 9/18/2024 | 365 | 175,000.00 | 4.80% | 8,406.65 | 2,133.62 | 177,433.03 |
| TD Bank | Certificate of Deposit | 9/28/2023 | 9/28/2024 | 365 | 245,000.00 | 5.55% | 13,597.50 | 3,427.32 | 248,594.00 |
| Machias Savings Bank | RLF #10 Checking Acct (Loan fund Adm By CDBG) (Originated from State of Maine Grant) | | | | | 3.00% | | 1,866.04 | 248,093.78 |

| Financial Institution | Investment & Type | Purchase/Reinvest Date | Maturity Date | Length (Days) | Purchase Price | Interest Rate | Estimated Earnings | Amount Int Rec During Period | Market Value |
|-----------------------------|--|------------------------|---------------|---------------|----------------|---------------|--------------------|------------------------------|--------------|
| ACFS & Loans | Dr. Cary Cemetery (Savings acct) | | | | | 0.20% | | 0.53 | 1,023.27 |
| ACFS & Loans | Clara Piper Mem Fund (Savings Acct) | | | | | 0.20% | | 0.35 | 676.58 |
| ACFS & Loans | The Roderick Living Trust (Money Market) | 5/4/2017 | | | 21,810.76 | 1.20% | | 84.36 | 11,432.17 |
| ACFS & Loans | Hamilton Library Trust (CD) | 9/25/2021 | 9/25/2024 | 1095 | 1,868.91 | 0.90% | 50.46 | 4.39 | 1,915.44 |
| ACFS & Loans | Knox Library Trust (CD) | 4/13/2023 | 4/13/2028 | 1825 | 3,559.22 | 4.10% | 729.64 | 38.25 | 3,670.13 |
| ACFS & Loans | Knox Library Trust (CD) | 4/8/2023 | 4/8/2024 | 365 | 6,911.07 | 3.95% | 272.99 | 74.27 | 7,125.96 |
| ACFS & Loans | Jack Roth Library Trust(CD) | 4/13/2023 | 4/13/2028 | 1825 | 14,302.37 | 4.10% | 2,931.99 | 153.19 | 14,352.53 |
| County Federal Credit Union | Dorothy Cooper Scholarship (CD) | 7/19/2023 | 7/19/2024 | 365 | 49,925.20 | 4.05% | 2,021.97 | 501.32 | 48,838.11 |
| County Federal Credit Union | Philip Turner Library Mem(CD) | 10/30/2023 | 10/30/2024 | 365 | 9,285.47 | 5.00% | 464.27 | 80.35 | 7,448.09 |
| Machias Savings Bank | Margaret Shaw Library Mem(CD) | 3/2/2023 | 3/2/2025 | 730 | 13,170.91 | 4.55% | 1,198.55 | 153.70 | 13,626.90 |
| Machias Savings Bank | Gordon Robertson Mem(CD) | 3/2/2023 | 3/2/2024 | 365 | 11,592.16 | 4.75% | 550.63 | 141.86 | 12,050.89 |
| ACFS & Loans | Memorial Investment(CD) | 12/13/2023 | 3/12/2024 | 91 | 6,282.00 | 0.95% | 14.88 | 15.24 | 6,282.43 |
| Machias Savings Bank | G. Harmon Memorial(CD) | 3/2/2023 | 3/2/2024 | 365 | 6,823.98 | 4.75% | 324.14 | 83.53 | 7,095.78 |
| County Federal Credit Union | Ken Matthews Scholarship(CD) | 11/24/2023 | 5/24/2024 | 180 | 7,722.83 | 3.75% | 142.82 | 53.60 | 7,753.04 |
| Machias Savings Bank | Barbara Brewer Fund(CD) | 3/2/2023 | 3/2/2025 | 730 | 5,596.91 | 4.55% | 509.32 | 65.56 | 5,812.35 |

*Market Value does not reflect interest received due to the fact that interest will be received quarterly and recorded as a revenue
 **Checking Value does not reflect interest received due to the fact that interest will be received monthly and recorded as a revenue

City of Caribou 2023 Revenue Budget As of 31 Dec 23

