

May 13, 2021

Selectboard Town of Paris Paris, Maine

We were engaged by the Town of Paris, Maine and have audited the financial statements of the Town of Paris, Maine as of and for the year ended June 30, 2020. The following statements and schedules have been excerpted from the 2020 financial statements, a complete copy of which, including our opinion thereon, will be available for inspection at the Town Office.

Included herein are:

Balance Sheet - Governmental Funds	Statement C
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	Statement E
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Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues	Schedule A
Schedule of Departmental Operations - General Fund	Schedule B
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Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	Schedule D

RHR Smith & Company

Certified Public Accountants

BALANCE SHEET - GOVERNMENTAL FUNDS JUNE 30, 2020

	General Fund	Gov	Other vernmental Funds	Total Governmental Funds		
ASSETS Cash and cash equivalents Investments Accounts receivable (net of allowance for uncollectibles):	\$ 1,951,731 -	\$	88,790 399,401	\$	2,040,521 399,401	
Taxes Liens Tax acquired property Due from other funds	376,221 100,128 26,079 26,874		- - - 438,407		376,221 100,128 26,079 465,281	
TOTAL ASSETS	\$ 2,481,033	\$	926,598	\$	3,407,631	
LIABILITIES Accounts payable Accrued expenses Due to other funds TOTAL LIABILITIES	\$ 33,826 27,812 438,407 500,045	\$	26,874 26,874	\$	33,826 27,812 465,281 526,919	
DEFERRED INFLOWS OF RESOURCES Prepaid taxes Deferred tax revenue TOTAL DEFERRED INFLOWS OF RESOURCES	24,626 291,053 315,679		- - -		24,626 291,053 315,679	
FUND BALANCES Nonspendable Restricted Committed Assigned Unassigned TOTAL FUND BALANCES	26,079 - - 598,788 1,040,442 1,665,309		628,876 - 297,722 (26,874) 899,724		26,079 628,876 - 896,510 1,013,568 2,565,033	
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 2,481,033	\$	926,598	\$	3,407,631	

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS FOR THE YEAR ENDED JUNE 30, 2020

FUND BALANCES - JULY 1, RESTATED 1,902,577 916,309 2,818,886				Other	Total		
REVENUES Property taxes \$ 5,778,673 \$ - \$ 5,778,673 Excise taxes 927,343 - 927,343 Intergovernmental revenues: \$ 327,343 - 927,343 State revenue sharing 416,138 - 229,580 Homestead exemption 229,580 - 229,580 Local road assistance 71,848 - 71,848 BETE reimbursement 71,923 - 71,923 Grants/other 27,846 1,151 28,997 Charges for services 74,834 - 74,834 Investment income 21,256 3,969 25,225 Other revenue 34,000 50,690 84,690 TOTAL REVENUES 7,653,441 55,810 7,709,251 EXPENDITURES Current: 681,577 - 681,577 Protection 1,184,122 - 11,184,122 - 280,255 Highways 751,392 - 751,392 - 751,392 Culture and recreation 212,756 - 212,756 - 212,756 Education 3,331,196 - 3,331,196 <		General	Gov	ernmental	Governmental		
Property taxes \$ 5,778,673 - \$ 5,778,673 Excise taxes 927,343 - 927,343 Intergovernmental revenues: 327,343 - 927,343 Intergovernmental revenues: 3416,138 - 416,138 Homestead exemption 229,580 - 229,580 Local road assistance 71,848 - 71,848 BETE reimbursement 71,923 - 71,923 Grants/other 27,846 1,151 28,997 Charges for services 74,834 - 74,834 Investment income 21,256 3,969 25,225 Other revenue 34,000 50,690 84,690 TOTAL REVENUES 7,653,441 55,810 7,709,251 EXPENDITURES Current: 681,577 - 681,577 Protection 1,184,122 - 1,184,122 Health and sanitation 280,255 - 280,255 Highways 751,392 - 751,392 Culture and r		Fund		Funds	Funds		
Excise taxes 927,343 - 927,343 Intergovernmental revenues: State revenue sharing 416,138 - 229,580	REVENUES						
Intergovernmental revenues: State revenue sharing	Property taxes	\$ 5,778,673	\$	-	\$	5,778,673	
State revenue sharing 416,138 - 416,138 Homestead exemption 229,580 - 229,580 Local road assistance 71,848 - 71,848 BETE reimbursement 71,923 - 71,923 Grants/other 27,846 1,151 28,997 Charges for services 74,834 - 74,834 Investment income 21,256 3,969 25,225 Other revenue 34,000 50,690 84,690 TOTAL REVENUES 7,653,441 55,810 7,709,251 EXPENDITURES Current: Seneral government 681,577 - 681,577 Protection 1,184,122 - 1,184,122 Health and sanitation 280,255 - 280,255 Highways 751,392 - 751,392 Culture and recreation 212,756 - 212,756 Education 3,331,196 - 3,331,196 County tax 353,970 - 353,970	Excise taxes	927,343		-		927,343	
Homestead exemption 229,580 - 229,580 Local road assistance 71,848 - 71,848 BETE reimbursement 71,923 - 71,923 Grants/other 27,846 1,151 28,997 Charges for services 74,834 - 74,834 Investment income 21,256 3,969 25,225 Other revenue 34,000 50,690 84,690 TOTAL REVENUES 7,653,441 55,810 7,709,251 EXPENDITURES Current: Seneral government 681,577 - 681,577 Protection 1,184,122 - 1,184,122 - 1,184,122 Health and sanitation 280,255 - 280,255 - 280,255 Highways 751,392 - 751,392 - 751,392 Culture and recreation 212,756 - 212,756 - 212,756 Education 3,331,196 - 3,331,196 - 3,331,196 County tax	Intergovernmental revenues:						
Local road assistance 71,848 - 71,923 BETE reimbursement 71,923 - 71,923 Grants/other 27,846 1,151 28,997 Charges for services 74,834 - 74,834 Investment income 21,256 3,969 25,225 Other revenue 34,000 50,690 84,690 TOTAL REVENUES 8 - 7,709,251 EXPENDITURES 8 - 7,709,251 EXPENDITURES 8 - 681,577 - 681,577 Protection 1,184,122 - 1,184,122 - 1,184,122 Health and sanitation 280,255 - 280,255 - 280,255 Highways 751,392 - 751,392 - 751,392 Culture and recreation 212,756 - 212,756 Education 3,331,196 - 3,331,196 County tax 353,970 - 353,970 Unclassified 102,334 <td>State revenue sharing</td> <td>416,138</td> <td></td> <td>-</td> <td></td> <td>416,138</td>	State revenue sharing	416,138		-		416,138	
BETE reimbursement 71,923 - 71,923 Grants/other 27,846 1,151 28,997 Charges for services 74,834 - 74,834 Investment income 21,256 3,969 25,225 Other revenue 34,000 50,690 84,690 TOTAL REVENUES 7,653,441 55,810 7,709,251 EXPENDITURES Current: Seneral government 681,577 - 681,577 Protection 1,184,122 - 1,184,122 - 1,184,122 Health and sanitation 280,255 - 280,255 - 280,255 Highways 751,392 - 751,392 - 751,392 Culture and recreation 212,756 - 212,756 - 212,756 Education 3,331,196 - 3,331,196 - 3,331,196 County tax 353,970 - 353,970 - 353,970 Debt service: Principal 152,287 - 152,287	Homestead exemption	229,580		-		229,580	
Grants/other 27,846 1,151 28,997 Charges for services 74,834 - 74,834 Investment income 21,256 3,969 25,225 Other revenue 34,000 50,690 84,690 TOTAL REVENUES 7,653,441 55,810 7,709,251 EXPENDITURES Current: General government 681,577 - 681,577 Protection 1,184,122 - 1,184,122 Health and sanitation 280,255 - 280,255 Highways 751,392 - 751,392 Culture and recreation 212,756 - 212,756 Education 3,331,196 - 3,331,196 County tax 353,970 - 353,970 Unclassified 102,334 72,395 174,729 Debt service: - 152,287 - 152,287 Interest 14,605 - 14,605 Capital outlay 826,215 - 826,215 </td <td>Local road assistance</td> <td>71,848</td> <td></td> <td>-</td> <td></td> <td>71,848</td>	Local road assistance	71,848		-		71,848	
Charges for services 74,834 - 74,834 Investment income 21,256 3,969 25,225 Other revenue 34,000 50,690 84,690 TOTAL REVENUES 7,653,441 55,810 7,709,251 EXPENDITURES Current: General government 681,577 - 681,577 Protection 1,184,122 - 1,184,122 Health and sanitation 280,255 - 280,255 Highways 751,392 - 751,392 Culture and recreation 212,756 - 212,756 Education 3,331,196 - 3,331,196 County tax 353,970 - 353,970 Unclassified 102,334 72,395 174,729 Debt service: - - 152,287 - 152,287 Interest 14,605 - 14,605 - 46,615 Capital outlay 826,215 - 826,215 TOTAL EXPENDITURES <	BETE reimbursement	71,923		-		71,923	
Investment income 21,256 3,969 25,225 Other revenue 34,000 50,690 84,690 TOTAL REVENUES 7,653,441 55,810 7,709,251 EXPENDITURES	Grants/other	27,846		1,151		28,997	
Other revenue 34,000 50,690 84,690 TOTAL REVENUES 7,653,441 55,810 7,709,251 EXPENDITURES Current: General government 681,577 - 681,577 Protection 1,184,122 - 1,184,122 Health and sanitation 280,255 - 280,255 Highways 751,392 - 751,392 Culture and recreation 212,756 - 212,756 Education 3,331,196 - 3,331,196 County tax 353,970 - 353,970 Unclassified 102,334 72,395 174,729 Debt service: Principal 152,287 - 152,287 Interest 14,605 - 14,605 Capital outlay 826,215 - 826,215 TOTAL EXPENDITURES 7,890,709 72,395 7,963,104 NET CHANGE IN FUND BALANCES (237,268) (16,585) (253,853) FUND BALANCES - JULY 1, REST	Charges for services	74,834		-		74,834	
TOTAL REVENUES 7,653,441 55,810 7,709,251 EXPENDITURES Current: 681,577 - 681,577 Protection 1,184,122 - 1,184,122 Health and sanitation 280,255 - 280,255 Highways 751,392 - 751,392 Culture and recreation 212,756 - 212,756 Education 3,331,196 - 3,331,196 County tax 353,970 - 353,970 Unclassified 102,334 72,395 174,729 Debt service: Principal 152,287 - 152,287 Interest 14,605 - 14,605 - 14,605 Capital outlay 826,215 - 826,215 TOTAL EXPENDITURES 7,890,709 72,395 7,963,104 NET CHANGE IN FUND BALANCES (237,268) (16,585) (253,853) FUND BALANCES - JULY 1, RESTATED 1,902,577 916,309 2,818,886	Investment income	21,256		3,969		25,225	
EXPENDITURES Current: General government 681,577 - 681,577 Protection 1,184,122 - 1,184,122 Health and sanitation 280,255 - 280,255 Highways 751,392 - 751,392 Culture and recreation 212,756 - 212,756 Education 3,331,196 - 3,331,196 County tax 353,970 - 353,970 Unclassified 102,334 72,395 174,729 Debt service: Principal 152,287 - 152,287 Interest 14,605 - 14,605 Capital outlay 826,215 - 826,215 TOTAL EXPENDITURES 7,890,709 72,395 7,963,104 NET CHANGE IN FUND BALANCES (237,268) (16,585) (253,853) FUND BALANCES - JULY 1, RESTATED 1,902,577 916,309 2,818,886	Other revenue	34,000		50,690		84,690	
Current: General government 681,577 - 681,577 Protection 1,184,122 - 1,184,122 Health and sanitation 280,255 - 280,255 Highways 751,392 - 751,392 Culture and recreation 212,756 - 212,756 Education 3,331,196 - 3,331,196 County tax 353,970 - 353,970 Unclassified 102,334 72,395 174,729 Debt service: Principal 152,287 - 152,287 Interest 14,605 - 14,605 Capital outlay 826,215 - 826,215 TOTAL EXPENDITURES 7,890,709 72,395 7,963,104 NET CHANGE IN FUND BALANCES (237,268) (16,585) (253,853) FUND BALANCES - JULY 1, RESTATED 1,902,577 916,309 2,818,886	TOTAL REVENUES	7,653,441		55,810		7,709,251	
General government 681,577 - 681,577 Protection 1,184,122 - 1,184,122 Health and sanitation 280,255 - 280,255 Highways 751,392 - 751,392 Culture and recreation 212,756 - 212,756 Education 3,331,196 - 3,331,196 County tax 353,970 - 353,970 Unclassified 102,334 72,395 174,729 Debt service: Principal 152,287 - 152,287 Interest 14,605 - 14,605 Capital outlay 826,215 - 826,215 TOTAL EXPENDITURES 7,890,709 72,395 7,963,104 NET CHANGE IN FUND BALANCES (237,268) (16,585) (253,853) FUND BALANCES - JULY 1, RESTATED 1,902,577 916,309 2,818,886	EXPENDITURES						
Protection 1,184,122 - 1,184,122 Health and sanitation 280,255 - 280,255 Highways 751,392 - 751,392 Culture and recreation 212,756 - 212,756 Education 3,331,196 - 3,331,196 County tax 353,970 - 353,970 Unclassified 102,334 72,395 174,729 Debt service: - 152,287 - 152,287 Interest 14,605 - 14,605 Capital outlay 826,215 - 826,215 TOTAL EXPENDITURES 7,890,709 72,395 7,963,104 NET CHANGE IN FUND BALANCES (237,268) (16,585) (253,853) FUND BALANCES - JULY 1, RESTATED 1,902,577 916,309 2,818,886	Current:						
Health and sanitation 280,255 - 280,255 Highways 751,392 - 751,392 Culture and recreation 212,756 - 212,756 Education 3,331,196 - 3,331,196 County tax 353,970 - 353,970 Unclassified 102,334 72,395 174,729 Debt service: - - 152,287 - 152,287 Interest 14,605 - 14,605 - 14,605 Capital outlay 826,215 - 826,215 - 826,215 TOTAL EXPENDITURES 7,890,709 72,395 7,963,104 NET CHANGE IN FUND BALANCES (237,268) (16,585) (253,853) FUND BALANCES - JULY 1, RESTATED 1,902,577 916,309 2,818,886	General government	681,577		-		681,577	
Highways 751,392 - 751,392 Culture and recreation 212,756 - 212,756 Education 3,331,196 - 3,331,196 County tax 353,970 - 353,970 Unclassified 102,334 72,395 174,729 Debt service: Principal 152,287 - 152,287 Interest 14,605 - 14,605 Capital outlay 826,215 - 826,215 TOTAL EXPENDITURES 7,890,709 72,395 7,963,104 NET CHANGE IN FUND BALANCES (237,268) (16,585) (253,853) FUND BALANCES - JULY 1, RESTATED 1,902,577 916,309 2,818,886	Protection	1,184,122		-		1,184,122	
Culture and recreation 212,756 - 212,756 Education 3,331,196 - 3,331,196 County tax 353,970 - 353,970 Unclassified 102,334 72,395 174,729 Debt service: Principal 152,287 - 152,287 Interest 14,605 - 14,605 Capital outlay 826,215 - 826,215 TOTAL EXPENDITURES 7,890,709 72,395 7,963,104 NET CHANGE IN FUND BALANCES (237,268) (16,585) (253,853) FUND BALANCES - JULY 1, RESTATED 1,902,577 916,309 2,818,886	Health and sanitation	280,255		-		280,255	
Education 3,331,196 - 3,331,196 County tax 353,970 - 353,970 Unclassified 102,334 72,395 174,729 Debt service: - - 152,287 - 152,287 Interest 14,605 - 14,605 - 14,605 Capital outlay 826,215 - 826,215 TOTAL EXPENDITURES 7,890,709 72,395 7,963,104 NET CHANGE IN FUND BALANCES (237,268) (16,585) (253,853) FUND BALANCES - JULY 1, RESTATED 1,902,577 916,309 2,818,886	Highways	751,392		-		751,392	
County tax 353,970 - 353,970 Unclassified 102,334 72,395 174,729 Debt service: - 152,287 - 152,287 Interest 14,605 - 14,605 Capital outlay 826,215 - 826,215 TOTAL EXPENDITURES 7,890,709 72,395 7,963,104 NET CHANGE IN FUND BALANCES (237,268) (16,585) (253,853) FUND BALANCES - JULY 1, RESTATED 1,902,577 916,309 2,818,886	Culture and recreation	212,756		-		212,756	
Unclassified 102,334 72,395 174,729 Debt service: Principal 152,287 - 152,287 Interest 14,605 - 14,605 Capital outlay 826,215 - 826,215 TOTAL EXPENDITURES 7,890,709 72,395 7,963,104 NET CHANGE IN FUND BALANCES (237,268) (16,585) (253,853) FUND BALANCES - JULY 1, RESTATED 1,902,577 916,309 2,818,886	Education	3,331,196		-		3,331,196	
Debt service: Principal 152,287 - 152,287 Interest 14,605 - 14,605 Capital outlay 826,215 - 826,215 TOTAL EXPENDITURES 7,890,709 72,395 7,963,104 NET CHANGE IN FUND BALANCES (237,268) (16,585) (253,853) FUND BALANCES - JULY 1, RESTATED 1,902,577 916,309 2,818,886	County tax	353,970		-		353,970	
Principal 152,287 - 152,287 Interest 14,605 - 14,605 Capital outlay 826,215 - 826,215 TOTAL EXPENDITURES 7,890,709 72,395 7,963,104 NET CHANGE IN FUND BALANCES (237,268) (16,585) (253,853) FUND BALANCES - JULY 1, RESTATED 1,902,577 916,309 2,818,886	Unclassified	102,334		72,395		174,729	
Interest 14,605 - 14,605 Capital outlay 826,215 - 826,215 TOTAL EXPENDITURES 7,890,709 72,395 7,963,104 NET CHANGE IN FUND BALANCES (237,268) (16,585) (253,853) FUND BALANCES - JULY 1, RESTATED 1,902,577 916,309 2,818,886	Debt service:						
Capital outlay 826,215 - 826,215 TOTAL EXPENDITURES 7,890,709 72,395 7,963,104 NET CHANGE IN FUND BALANCES (237,268) (16,585) (253,853) FUND BALANCES - JULY 1, RESTATED 1,902,577 916,309 2,818,886	Principal	152,287		-		152,287	
TOTAL EXPENDITURES 7,890,709 72,395 7,963,104 NET CHANGE IN FUND BALANCES (237,268) (16,585) (253,853) FUND BALANCES - JULY 1, RESTATED 1,902,577 916,309 2,818,886	Interest	14,605		-		14,605	
NET CHANGE IN FUND BALANCES (237,268) (16,585) (253,853) FUND BALANCES - JULY 1, RESTATED 1,902,577 916,309 2,818,886	Capital outlay	826,215				826,215	
FUND BALANCES - JULY 1, RESTATED 1,902,577 916,309 2,818,886	TOTAL EXPENDITURES	7,890,709		72,395		7,963,104	
	NET CHANGE IN FUND BALANCES	(237,268)		(16,585)		(253,853)	
FIND DATAMORD	FUND BALANCES - JULY 1, RESTATED	1,902,577		916,309		2,818,886	
FUND BALANCES - JUNE 30 <u>\$ 1,665,309</u> <u>\$ 899,724</u> <u>\$ 2,565,033</u>	FUND BALANCES - JUNE 30	\$ 1,665,309	\$	899,724	\$	2,565,033	

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS BUDGET AND ACTUAL - GENERAL FUND FOR THE YEAR ENDED JUNE 30, 2020

Budgetary Fund Balance, July 1, Restated Resources (Inflows): \$ 1,902,577 \$ 1,202,578 \$ 2,202,228 \$ 2,202 \$ 2,204 \$ 1,406		Budgeted Amounts						Variance		
Budgetary Fund Balance, July 1, Restated Resources (Inflows): Properly taxes 5,776,345 5,776,345 5,778,673 2,328 Excise taxes 898,200 898,200 927,343 29,143 Intergovernmental: State revenue sharing 270,073 270,073 416,138 146,065 Homestead exemption 252,120 252,120 229,580 (22,540) Local road assistance 71,488 71,488 71,848 360 BETE reimbursement 71,863 71,863 71,923 60 Other intergovernmental 45,228 27,846 (17,382) Charges for services 92,620 92,620 74,834 (17,786) Investment income 13,000 13,000 21,256 8,256 Other revenue 40,700 40,700 34,000 (6,700) Amounts Available for Appropriation 9,434,214 9,434,214 9,556,018 121,804 Charges to Appropriations (Outflows): General government 599,787 599,787 681,577 (81,790) Protection 1,117,768 1,117,768 1,184,122 (66,354) Health and sanitation 285,423 285,423 280,255 5,168 Highways 689,399 689,399 751,392 (61,993) Culture and recreation 217,862 217,862 212,756 5,106 Education 3,331,196 3,331,196 -						Actual		Positive		
Resources (Inflows): Property taxes 5,776,345 5,776,345 5,778,673 2,328 Excise taxes 898,200 898,200 927,343 29,143 Intergovernmental: 1 1 146,065 State revenue sharing 270,073 270,073 416,138 146,065 Homestead exemption 252,120 252,120 229,580 (22,540) Local road assistance 71,488 71,488 71,883 71,883 360 Other intergovernmental 45,228 45,228 27,846 (17,382) Charges for services 92,620 92,620 74,834 (17,786) Investment income 13,000 13,000 21,256 8,256 Other revenue 40,700 40,700 34,000 (6,700) Amounts Available for Appropriation 9,434,214 9,434,214 9,556,018 121,804 Charges to Appropriations (Outflows): Sepenal government 599,787 681,577 681,577 (81,790) Protection 1,117,768 1,1117,768			Original		Final		Amounts		(Negative)	
Property taxes 5,776,345 5,776,345 5,778,673 2,328 Excise taxes 898,200 898,200 927,343 29,143 Intergovernmental: State revenue sharing 270,073 270,073 416,138 146,065 Homestead exemption 252,120 252,120 229,580 (22,540) Local road assistance 71,488 71,488 71,883 71,923 60 BETE reimbursement 71,488 71,863 71,923 60 Other intergovernmental 45,228 45,228 27,846 (17,382) Charges for services 92,620 92,620 74,834 (17,786) Investment income 13,000 13,000 21,256 8,256 Other revenue 40,700 40,700 34,000 (6,700) Amounts Available for Appropriation 599,787 599,787 681,577 (81,790) Protection 1,117,768 1,111,768 1,118,4122 (66,354) Health and sanitation 285,423 285,423 280,255 <	Budgetary Fund Balance, July 1, Restated	\$	1,902,577	\$	1,902,577	\$	1,902,577	\$	-	
Excise taxes 898,200 898,200 927,343 29,143 Intergovernmental: State revenue sharing 270,073 270,073 416,138 146,065 140,0										
Intergovernmental: State revenue sharing 270,073 270,073 416,138 146,065 Homestead exemption 252,120 252,120 229,580 (22,540) Local road assistance 71,488 71,488 71,488 360 BETE reimbursement 71,863 71,863 71,923 60 Other intergovernmental 45,228 45,228 27,846 (17,382) Charges for services 92,620 92,620 74,834 (17,786) Investment income 13,000 21,256 8,256 Other revenue 40,700 40,700 34,000 (6,700) Amounts Available for Appropriation 9,434,214 9,434,214 9,556,018 121,804 Charges to Appropriations (Outflows): General government 599,787 599,787 681,577 (81,790) Protection 1,117,768 1,117,768 1,184,122 (66,354) Health and sanitation 285,423 285,423 280,255 5,168 Highways 689,399 689,399 751,392 (61,993) Culture and recreation 217,862 217,862 212,756 5,106 Education 3,331,196 3,331,196 3,331,196 - County tax 353,970 353,970 353,970 - Debt service: Principal 142,171 142,171 152,287 (10,116) Interest 24,650 24,650 14,605 10,045 Capital outlay 1,250,219 1,735,984 826,215 909,769 Unclassified 126,160 126,160 102,334 23,826 Total Charges to Appropriations 8,138,605 8,624,370 7,890,709 733,661 Utilization of assigned fund balance \$ - \$ 485,765 \$ - \$ (485,765) Utilization of unassigned fund balance \$ - \$ 485,765 \$ - \$ (485,765) Utilization of unassigned fund balance \$ - \$ 485,765 \$ - \$ (485,765) Utilization of unassigned fund balance \$ - \$ 485,765 \$ - \$ (485,765) Utilization of unassigned fund balance \$ - \$ 60,6967 606,967 606,967 606,967 Utilization of unassigned fund balance \$ - \$ 606,967 606,967	Property taxes		5,776,345		5,776,345		5,778,673		2,328	
State revenue sharing 270,073 270,073 416,138 146,065 Homestead exemption 252,120 252,120 229,580 (22,540) Local road assistance 71,488 71,883 71,883 71,888 71,888 71,883 71,923 60 Other intergovernmental 45,228 45,228 27,846 (17,382) 60 Charges for services 92,620 92,620 74,834 (17,786) 17,786 Investment income 13,000 13,000 21,256 8,256 Other revenue 40,700 40,700 34,000 (6,700) Amounts Available for Appropriation 9,434,214 9,434,214 9,556,018 121,804 Charges to Appropriations (Outflows): General government 599,787 599,787 681,577 (81,790) Protection 1,117,768 1,117,768 1,184,122 (66,354) Health and sanitation 285,423 285,423 280,255 5,168 Highways 689,399 751,392 (61	Excise taxes		898,200		898,200		927,343		29,143	
Homestead exemption 252,120 252,120 229,580 (22,540) Local road assistance 71,488 71,488 71,848 360 BETE reimbursement 71,863 71,863 71,923 60 Other intergovernmental 45,228 45,228 27,846 (17,382) Charges for services 92,620 92,620 74,834 (17,786) Investment income 13,000 13,000 21,256 8,256 Other revenue 40,700 40,700 34,000 (6,700) Amounts Available for Appropriation 9,434,214 9,434,214 9,556,018 121,804 Charges to Appropriations (Outflows): General government 599,787 599,787 681,577 (81,790) Protection 1,117,768 1,117,768 1,184,122 (66,354) Health and sanitation 285,423 285,423 280,255 5,168 Highways 689,399 689,399 751,392 (61,993) Culture and recreation 217,862 217,862 212,756 5,106 Education 3,331,196 3,331,196 3,331,196 - County tax 353,970 353,970 353,970 - Debt service: Principal 142,171 142,171 152,287 (10,116) Interest 24,650 24,650 14,605 10,045 Capital outlay 1,250,219 1,735,984 826,215 909,769 Unclassified 126,160 126,160 102,334 23,826 Total Charges to Appropriations 3,138,605 8,624,370 7,890,709 733,661 Budgetary Fund Balance, June 30 \$1,295,609 \$809,845 \$1,665,309 \$855,464 Utilization of unassigned fund balance \$66,967 606,967 - \$ (485,765) Utilization of unassigned fund balance \$66,967 606,967 - \$ (606,967) Utilization of unassigned fund balance \$66,967 606,967 - \$ (606,967)	Intergovernmental:									
Local road assistance 71,488 71,488 71,848 360 BETE reimbursement 71,863 71,863 71,923 60 Other intergovernmental 45,228 45,228 27,846 (17,382) Charges for services 92,620 92,620 74,834 (17,786) Investment income 13,000 13,000 21,256 8,256 Other revenue 40,700 40,700 34,000 (6,700) Amounts Available for Appropriations 9,434,214 9,434,214 9,556,018 121,804 Charges to Appropriations (Outflows): 689,787 599,787 681,577 (81,790) Protection 1,117,768 1,118,4122 (66,354) Health and sanitation 285,423 280,255 5,168 Highways 689,399 689,399 751,392 (61,993) Culture and recreation 217,862 217,862 212,756 5,106 Education 3,331,196 3,331,196 3,331,196 - County tax 353,970 3	State revenue sharing		270,073		270,073		416,138		146,065	
BETE reimbursement 71,863 71,963 71,923 60 Other intergovernmental 45,228 45,228 27,846 (17,382) Charges for services 92,620 92,620 74,834 (17,786) Investment income 13,000 13,000 21,256 8,256 Other revenue 40,700 40,700 34,000 (6,700) Amounts Available for Appropriation 9,434,214 9,434,214 9,556,018 121,804 Charges to Appropriations (Outflows): Sep.787 599,787 681,577 (81,790) Protection 1,117,768 1,117,768 1,184,122 (66,354) Health and sanitation 285,423 285,423 280,255 5,168 Highways 689,399 689,399 751,392 (61,993) Culture and recreation 217,862 217,862 212,756 5,106 Education 3,331,196 3,331,196 3,331,196 - County tax 353,970 353,970 353,970 - Debt service:<	Homestead exemption		252,120		252,120		229,580		(22,540)	
Other intergovernmental 45,228 45,228 27,846 (17,382) Charges for services 92,620 92,620 74,834 (17,786) Investment income 13,000 13,000 21,256 8,256 Other revenue 40,700 40,700 34,000 (6,700) Amounts Available for Appropriation 9,434,214 9,434,214 9,556,018 121,804 Charges to Appropriations (Outflows): Seneral government 599,787 599,787 681,577 (81,790) Protection 1,117,768 1,117,768 1,184,122 (66,354) Health and sanitation 285,423 285,423 280,255 5,168 Highways 689,399 689,399 751,392 (61,993) Culture and recreation 217,862 217,862 212,756 5,106 Education 3,331,196 3,331,196 3,331,196 - County tax 353,970 353,970 353,970 - Debt service: Principal 142,171 142,171 152,287	Local road assistance		71,488		71,488		71,848		360	
Charges for services 92,620 92,620 74,834 (17,786) Investment income 13,000 13,000 21,256 8,256 Other revenue 40,700 40,700 34,000 (6,700) Amounts Available for Appropriation 9,434,214 9,434,214 9,556,018 121,804 Charges to Appropriations (Outflows): General government 599,787 599,787 681,577 (81,790) Protection 1,117,768 1,117,768 1,184,122 (66,354) Health and sanitation 285,423 285,423 280,255 5,168 Highways 689,399 689,399 751,392 (61,993) Culture and recreation 217,862 217,862 212,756 5,106 Education 3,331,196 3,331,196 - - County tax 353,970 353,970 353,970 - Debt service: - - - - - Interest 24,650 24,650 14,605 10,045	BETE reimbursement		71,863		71,863		71,923		60	
Investment income 13,000 13,000 21,256 8,256 Other revenue 40,700 40,700 34,000 (6,700) Amounts Available for Appropriation 9,434,214 9,434,214 9,556,018 121,804 Other revenue 121,804 Other revenue 121,804 Other revenue 40,700 40,700 34,000 (6,700) Other revenue 40,700 Othe	Other intergovernmental		45,228		45,228		27,846		(17,382)	
Other revenue 40,700 40,700 34,000 (6,700) Amounts Available for Appropriation 9,434,214 9,434,214 9,556,018 121,804 Charges to Appropriations (Outflows): Separal government 599,787 599,787 681,577 (81,790) Protection 1,117,768 1,117,768 1,184,122 (66,354) Health and sanitation 285,423 285,423 280,255 5,168 Highways 689,399 689,399 751,392 (61,993) Culture and recreation 217,862 217,862 212,756 5,106 Education 3,331,196 3,331,196 3,331,196 - County tax 353,970 353,970 353,970 - Debt service: Principal 142,171 142,171 152,287 (10,116) Interest 24,650 24,650 14,605 10,045 Capital outlay 1,250,219 1,735,984 826,215 909,769 Unclassified 126,160 126,160 102,334 23,826 </td <td>Charges for services</td> <td></td> <td>92,620</td> <td></td> <td>92,620</td> <td></td> <td>74,834</td> <td></td> <td>(17,786)</td>	Charges for services		92,620		92,620		74,834		(17,786)	
Amounts Available for Appropriation 9,434,214 9,434,214 9,556,018 121,804 Charges to Appropriations (Outflows): 599,787 599,787 681,577 (81,790) Protection 1,117,768 1,117,768 1,184,122 (66,354) Health and sanitation 285,423 285,423 280,255 5,168 Highways 689,399 689,399 751,392 (61,993) Culture and recreation 217,862 217,862 212,756 5,106 Education 3,331,196 3,331,196 3,331,196 - County tax 353,970 353,970 353,970 - Debt service: 9rincipal 142,171 142,171 152,287 (10,116) Interest 24,650 24,650 14,605 10,045 Capital outlay 1,250,219 1,735,984 826,215 909,769 Unclassified 126,160 126,160 102,334 23,826 Total Charges to Appropriations 8,138,605 8,624,370 7,890,709 733,661 <	Investment income		13,000		13,000		21,256		8,256	
Charges to Appropriations (Outflows): General government 599,787 599,787 681,577 (81,790) Protection 1,117,768 1,117,768 1,184,122 (66,354) Health and sanitation 285,423 285,423 280,255 5,168 Highways 689,399 689,399 751,392 (61,993) Culture and recreation 217,862 217,862 212,756 5,106 Education 3,331,196 3,331,196 3,331,196 - County tax 353,970 353,970 353,970 - Debt service: 9rincipal 142,171 142,171 152,287 (10,116) Interest 24,650 24,650 14,605 10,045 Capital outlay 1,250,219 1,735,984 826,215 909,769 Unclassified 126,160 126,160 102,334 23,826 Total Charges to Appropriations 8,138,605 8,624,370 7,890,709 733,661 Budgetary Fund Balance, June 30 \$1,295,609 809,845<	Other revenue		40,700		40,700		34,000		(6,700)	
General government 599,787 599,787 681,577 (81,790) Protection 1,117,768 1,117,768 1,184,122 (66,354) Health and sanitation 285,423 285,423 280,255 5,168 Highways 689,399 689,399 751,392 (61,993) Culture and recreation 217,862 217,862 212,756 5,106 Education 3,331,196 3,331,196 3,331,196 - County tax 353,970 353,970 353,970 - Debt service: Principal 142,171 142,171 152,287 (10,116) Interest 24,650 24,650 14,605 10,045 Capital outlay 1,250,219 1,735,984 826,215 909,769 Unclassified 126,160 126,160 102,334 23,826 Total Charges to Appropriations 8,138,605 8,624,370 7,890,709 733,661 Budgetary Fund Balance, June 30 \$1,295,609 \$809,845 \$1,665,309 \$855,464	Amounts Available for Appropriation		9,434,214		9,434,214		9,556,018		121,804	
General government 599,787 599,787 681,577 (81,790) Protection 1,117,768 1,117,768 1,184,122 (66,354) Health and sanitation 285,423 285,423 280,255 5,168 Highways 689,399 689,399 751,392 (61,993) Culture and recreation 217,862 217,862 212,756 5,106 Education 3,331,196 3,331,196 3,331,196 - County tax 353,970 353,970 353,970 - Debt service: Principal 142,171 142,171 152,287 (10,116) Interest 24,650 24,650 14,605 10,045 Capital outlay 1,250,219 1,735,984 826,215 909,769 Unclassified 126,160 126,160 102,334 23,826 Total Charges to Appropriations 8,138,605 8,624,370 7,890,709 733,661 Budgetary Fund Balance, June 30 \$1,295,609 \$809,845 \$1,665,309 \$855,464	Charges to Appropriations (Outflows):									
Protection 1,117,768 1,117,768 1,184,122 (66,354) Health and sanitation 285,423 285,423 280,255 5,168 Highways 689,399 689,399 751,392 (61,993) Culture and recreation 217,862 217,862 212,756 5,106 Education 3,331,196 3,331,196 3,331,196 - County tax 353,970 353,970 353,970 - Debt service: Principal 142,171 142,171 152,287 (10,116) Interest 24,650 24,650 14,605 10,045 Capital outlay 1,250,219 1,735,984 826,215 909,769 Unclassified 126,160 126,160 102,334 23,826 Total Charges to Appropriations 8,138,605 8,624,370 7,890,709 733,661 Budgetary Fund Balance, June 30 \$1,295,609 \$809,845 \$1,665,309 \$855,464 Utilization of unassigned fund balance \$606,967 606,967 - (485,765)			599.787		599.787		681.577		(81.790)	
Health and sanitation 285,423 285,423 280,255 5,168 Highways 689,399 689,399 751,392 (61,993) Culture and recreation 217,862 217,862 212,756 5,106 Education 3,331,196 3,331,196 3,331,196 - County tax 353,970 353,970 353,970 - Debt service: - - - (10,116) - - - (10,116) - <	_									
Highways 689,399 689,399 751,392 (61,993) Culture and recreation 217,862 217,862 212,756 5,106 Education 3,331,196 3,331,196 3,331,196 - County tax 353,970 353,970 353,970 - Debt service: - - - Principal 142,171 142,171 152,287 (10,116) Interest 24,650 24,650 14,605 10,045 Capital outlay 1,250,219 1,735,984 826,215 909,769 Unclassified 126,160 126,160 102,334 23,826 Total Charges to Appropriations 8,138,605 8,624,370 7,890,709 733,661 Budgetary Fund Balance, June 30 \$1,295,609 \$809,845 \$1,665,309 \$855,464 Utilization of assigned fund balance \$- \$485,765 \$- \$(485,765) Utilization of unassigned fund balance 606,967 606,967 - (6066,967)									, ,	
Culture and recreation 217,862 217,862 212,756 5,106 Education 3,331,196 3,331,196 3,331,196 - County tax 353,970 353,970 353,970 - Debt service: -										
Education 3,331,196 3,331,196 3,331,196 - County tax 353,970 353,970 353,970 - Debt service: Principal 142,171 142,171 152,287 (10,116) Interest 24,650 24,650 14,605 10,045 Capital outlay 1,250,219 1,735,984 826,215 909,769 Unclassified 126,160 126,160 102,334 23,826 Total Charges to Appropriations 8,138,605 8,624,370 7,890,709 733,661 Budgetary Fund Balance, June 30 \$ 1,295,609 \$ 809,845 \$ 1,665,309 \$ 855,464 Utilization of assigned fund balance \$ - \$ 485,765 \$ - \$ (485,765) Utilization of unassigned fund balance 606,967 606,967 - 606,967									, ,	
County tax 353,970 353,970 353,970 - Debt service: Principal 142,171 142,171 152,287 (10,116) Interest 24,650 24,650 14,605 10,045 Capital outlay 1,250,219 1,735,984 826,215 909,769 Unclassified 126,160 126,160 102,334 23,826 Total Charges to Appropriations 8,138,605 8,624,370 7,890,709 733,661 Budgetary Fund Balance, June 30 \$ 1,295,609 \$ 809,845 \$ 1,665,309 \$ 855,464 Utilization of assigned fund balance \$ - \$ 485,765 \$ - \$ (485,765) Utilization of unassigned fund balance 606,967 606,967 - (606,967)									-	
Debt service: Principal 142,171 142,171 152,287 (10,116) Interest 24,650 24,650 14,605 10,045 Capital outlay 1,250,219 1,735,984 826,215 909,769 Unclassified 126,160 126,160 102,334 23,826 Total Charges to Appropriations 8,138,605 8,624,370 7,890,709 733,661 Budgetary Fund Balance, June 30 \$ 1,295,609 \$ 809,845 \$ 1,665,309 \$ 855,464 Utilization of assigned fund balance \$ - \$ 485,765 \$ - \$ (485,765) Utilization of unassigned fund balance 606,967 606,967 - (606,967)									_	
Principal 142,171 142,171 152,287 (10,116) Interest 24,650 24,650 14,605 10,045 Capital outlay 1,250,219 1,735,984 826,215 909,769 Unclassified 126,160 126,160 102,334 23,826 Total Charges to Appropriations 8,138,605 8,624,370 7,890,709 733,661 Budgetary Fund Balance, June 30 \$ 1,295,609 \$ 809,845 \$ 1,665,309 \$ 855,464 Utilization of assigned fund balance \$ - \$ 485,765 \$ - \$ (485,765) Utilization of unassigned fund balance 606,967 606,967 - (606,967)	•		,		,		,			
Interest 24,650 24,650 14,605 10,045 Capital outlay 1,250,219 1,735,984 826,215 909,769 Unclassified 126,160 126,160 102,334 23,826 Total Charges to Appropriations 8,138,605 8,624,370 7,890,709 733,661 Budgetary Fund Balance, June 30 \$ 1,295,609 \$ 809,845 \$ 1,665,309 \$ 855,464 Utilization of assigned fund balance \$ - \$ 485,765 \$ - \$ (485,765) Utilization of unassigned fund balance 606,967 606,967 - (606,967)			142.171		142.171		152.287		(10.116)	
Capital outlay 1,250,219 1,735,984 826,215 909,769 Unclassified 126,160 126,160 102,334 23,826 Total Charges to Appropriations 8,138,605 8,624,370 7,890,709 733,661 Budgetary Fund Balance, June 30 \$ 1,295,609 \$ 809,845 \$ 1,665,309 \$ 855,464 Utilization of assigned fund balance \$ - \$ 485,765 \$ - \$ (485,765) Utilization of unassigned fund balance 606,967 606,967 - (606,967)	•				ŕ					
Unclassified 126,160 126,160 102,334 23,826 Total Charges to Appropriations 8,138,605 8,624,370 7,890,709 733,661 Budgetary Fund Balance, June 30 \$ 1,295,609 \$ 809,845 \$ 1,665,309 \$ 855,464 Utilization of assigned fund balance \$ - \$ 485,765 \$ - \$ (485,765) Utilization of unassigned fund balance 606,967 606,967 - (606,967)										
Total Charges to Appropriations 8,138,605 8,624,370 7,890,709 733,661 Budgetary Fund Balance, June 30 \$ 1,295,609 \$ 809,845 \$ 1,665,309 \$ 855,464 Utilization of assigned fund balance \$ - \$ 485,765 \$ - \$ (485,765) Utilization of unassigned fund balance 606,967 606,967 - (606,967)										
Utilization of assigned fund balance \$ - \$ 485,765 \$ - \$ (485,765) Utilization of unassigned fund balance 606,967 606,967 - (606,967)	Total Charges to Appropriations									
Utilization of unassigned fund balance 606,967 606,967 - (606,967)	Budgetary Fund Balance, June 30	\$	1,295,609	\$	809,845	\$	1,665,309	\$	855,464	
Utilization of unassigned fund balance 606,967 606,967 - (606,967)	Utilization of assigned fund balance	\$	_	\$	485,765	\$	_	\$	(485,765)	
	<u> </u>		606,967			•	-	·	,	
	Č	\$		\$		\$		\$		

See accompanying independent auditors' report and notes to financial statements.

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS BUDGET AND ACTUAL - GENERAL FUND REVENUES FOR THE YEAR ENDED JUNE 30, 2020

				Variance		
	Original	Final	Actual	Positive		
	Budget	Budget	Amounts	(Negative)		
Posouroos (Inflows):						
Resources (Inflows): Taxes:						
	¢ 5 776 245	\$ 5,776,345	\$ 5,778,673	\$ 2,328		
Property taxes	\$ 5,776,345					
Motor vehicle excise	895,000	895,000	923,352	28,352		
Boat excise	3,200	3,200	3,991	791		
Intergovernmental revenues:	070.070	070 070	440.400	440.005		
State revenue sharing	270,073	270,073	416,138	146,065		
Homestead exemption	252,120	252,120	229,580	(22,540)		
Local road assistance	71,488	71,488	71,848	360		
BETE reimbursement	71,863	71,863	71,923	60		
Tree growth	24,000	24,000	23,007	(993)		
Veterans' reimbursement	4,500	4,500	4,489	(11)		
Other state/federal funds	16,728	16,728	350	(16,378)		
Charges for services:						
Town clerk fees	27,275	27,275	26,375	(900)		
Planning board fees	250	250	520	270		
Code enforcement	12,500	12,500	19,309	6,809		
Recreation	3,000	3,000	400	(2,600)		
Protection	49,595	49,595	28,230	(21,365)		
Investment income:	,	,	,	(, ,		
Regular investment income	13,000	13,000	21,256	8,256		
Other revenues:	,	,	,	-,		
Interest on taxes/lien costs	35,000	35,000	33,052	(1,948)		
Miscellaneous	5,700	5,700	948	(4,752)		
Amounts Available for	0,700	0,700		(1,102)		
Appropriation	\$ 7,531,637	\$ 7,531,637	\$ 7,653,441	\$ 121,804		
Appropriation	Ψ 1,001,001	Ψ 1,001,001	Ψ 1,000,++1	Ψ 121,007		

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND FOR THE YEAR ENDED JUNE 30, 2020

		Original Budget Budget Adjustments		 Final Budget	Expenditures	Variance Positive (Negative)	
GENERAL GOVERNMENT							
Administration	\$	470,797	\$ -	\$ 470,797	\$ 506,811	\$ (36,014)	
General government		122,650	-	122,650	169,155	(46,505)	
Boards and committees		6,340		 6,340	5,611	729	
Total		599,787		 599,787	681,577	 (81,790)	
PROTECTION							
Hydrants		183,463	-	183,463	183,463	-	
Fire department		214,277	-	214,277	224,697	(10,420)	
Police department		659,042	-	659,042	714,496	(55,454)	
Animal control		10,386	-	10,386	11,676	(1,290)	
Street lights		50,600		 50,600	49,790	 810	
Total		1,117,768		 1,117,768	1,184,122	 (66,354)	
HEALTH AND SANITATION							
General assistance		16,498	-	16,498	11,330	5,168	
Sanitation		262,000	-	262,000	262,000	-	
Testing wells		6,925		 6,925	6,925	 <u>-</u>	
Total		285,423		285,423	280,255	5,168	
HIGHWAYS							
Highway department		689,399	-	689,399	751,392	(61,993)	
Total		689,399		 689,399	751,392	(61,993)	
CULTURE AND RECREATION							
Parks and recreation		34,362	-	34,362	29,256	5,106	
Libraries		183,500	-	183,500	183,500	-	
Total		217,862	-	 217,862	212,756	 5,106	
	•			 			

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND FOR THE YEAR ENDED JUNE 30, 2020

	Original Budget	Budget Final Adjustments Budget		Expenditures	Variance Positive (Negative)		
SPECIAL ASSESSMENTS							
MSAD 17	3,331,196	-	3,331,196	3,331,196	-		
County taxes	353,970	-	353,970	353,970	-		
Total	3,685,166		3,685,166	3,685,166			
DEBT SERVICE							
Principal	142,171	-	142,171	152,287	(10,116)		
Interest	24,650	-	24,650	14,605	10,045		
Total	166,821		166,821	166,892	(71)		
CAPITAL OUTLAY	1,250,219	485,765	1,735,984	826,215	909,769		
UNCLASSIFIED							
Cemeteries	2,800	-	2,800	-	2,800		
Workers compensation	65,000	-	65,000	56,013	8,987		
Unemployment	2,500	-	2,500	1,372	1,128		
Insurance	55,860		55,860	44,949	10,911		
Total	126,160		126,160	102,334	23,826		
TOTAL DEPARTMENTAL OPERATIONS	\$ 8,138,605	\$ 485,765	\$ 8,624,370	\$ 7,890,709	\$ 733,661		

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS JUNE 30, 2020

	Special Revenue Funds	Capital Projects Funds		jects Permanent			Total Ionmajor vernmental Funds
ASSETS							
Cash and cash equivalents	\$ 80,736	\$	-	\$	8,054	\$	88,790
Investments	-		-		399,401		399,401
Due from other funds	186,180		90,831		161,396		438,407
TOTAL ASSETS	\$ 266,916	\$	90,831	\$	568,851	\$	926,598
LIABILITIES							
Due to other funds	\$ 26,874	\$	_	\$	_	\$	26,874
TOTAL LIABILITIES	26,874		-		-		26,874
FUND BALANCES							
Nonspendable	-		_		_		_
Restricted	60,025		_		568,851		628,876
Committed	· -		_		-		-
Assigned	206,891		90,831		_		297,722
Unassigned	(26,874)		-		-		(26,874)
TOTAL FUND BALANCES	240,042		90,831		568,851		899,724
TOTAL LIABILITIES AND FUND							
BALANCES	\$ 266,916	\$	90,831	\$	568,851	\$	926,598

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED JUNE 30, 2020

	Special Revenue Funds		Capital Projects Funds		P	ermanent Funds	Total Nonmajor Governmental Funds		
REVENUES									
Intergovernmental	\$	1,151	\$	-	\$	-	\$	1,151	
Investment income, net of									
unrealized gains/(losses)		1,234		-		2,735		3,969	
Other income		27,468		_		23,222		50,690	
TOTAL REVENUES		29,853		-		25,957		55,810	
EXPENDITURES Other		49,446		4,423		18,526		72,395	
TOTAL EXPENDITURES		49,446		4,423		18,526		72,395	
NET CHANGE IN FUND BALANCES		(19,593)		(4,423)		7,431		(16,585)	
FUND BALANCES, JULY 1, RESTATED		259,635		95,254		561,420		916,309	
FUND BALANCES, JUNE 30	\$	240,042	\$	90,831	\$	568,851	\$	899,724	