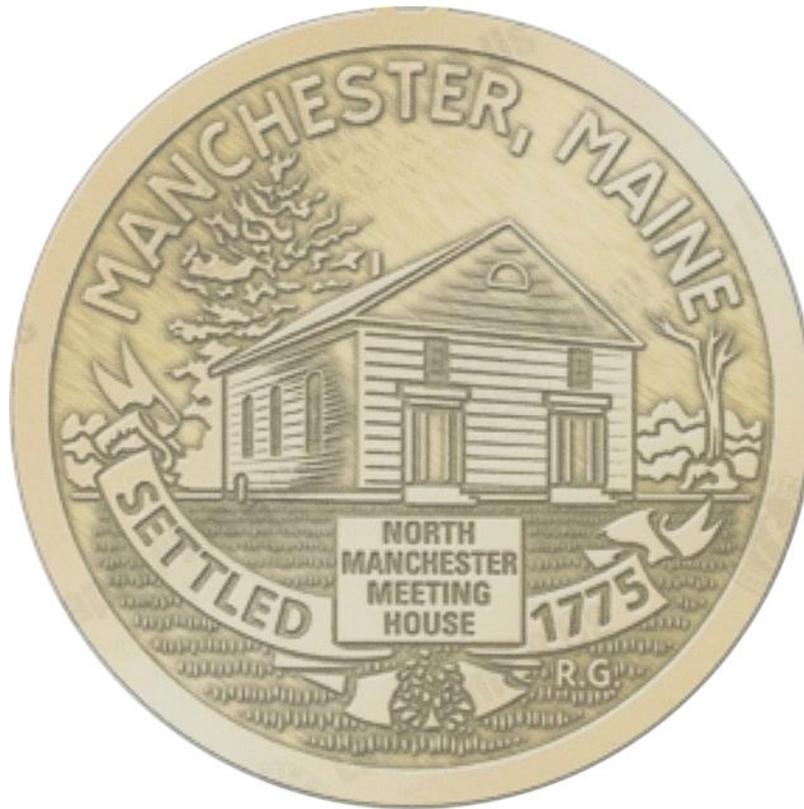


Town of

MANCHESTER



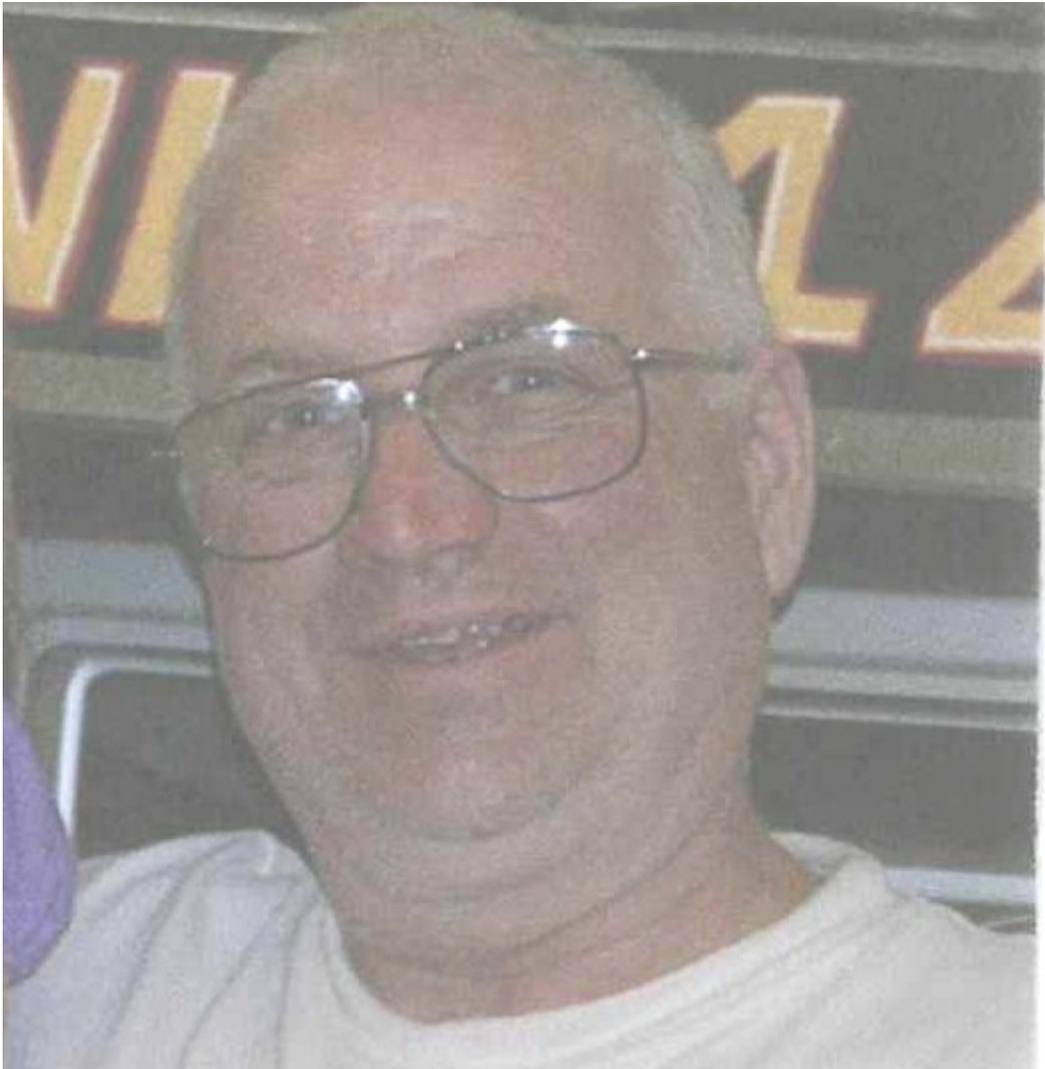
2013 Annual Report

For Fiscal year ending 06/30/2013

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DEDICATION

DAVID DODGE



Dam Keeper
30 Years of Service
1983—2013

WREATHS ACROSS AMERICA

12/14/2014



Special thanks to Manchester resident, John Benoit, for picking up and re-placing the fallen Wreaths from the Forks Cemetery fence.

Thank you to all who participated in the Wreaths Across America!

This year all veterans in the Forks Cemetery were honored with a wreath, laid by family, friends and anyone who wanted to honor a veteran.



Boards & Committees List..... 9
Committee Activities 11
Report from Board of Selectmen 12
Reports from Clerk..... 13
Outstanding Real Estate Taxes..... 15
Auditors Report..... 20



Table of Contents

Committee Thanks

Kudos go out to our committee members, whose contributions help make our hometown a better place to work, live and raise a family.

ELECTED OFFICIALS

SELECTBOARD	
Jeremy Pare—Chairman	06/30/2015
Thomas Oliver	06/30/2016
Paula Thomas	06/30/2016
Martha Nielsen	06/30/2015
Robert Gasper	06/30/2014

SANITARY DISTRICT	
Clifton Fletcher	06/30/2016
Warren Foster	06/30/2015
Robert Gasper	06/30/2014
Scott Lyon	06/30/2016
James Nevins	06/30/2015

MANCHESTER ELEMENTARY SCHOOL ADVISORY BOARD	
Melissa Emerson	06/30/2016
Dawn Kliphan	06/30/2016
David Guillemette	06/30/2015
Susan Belz	06/30/2014
Paul Stein	06/30/2014

RSU 38 SCHOOL BOARD	
Lisa Montagna	06/30/2015
Elizabeth Simcock	06/30/2014
David Guillemette	06/30/2014
Melissa O'Neal	06/30/2015

APPOINTED COMMITTEES

APPEALS BOARD	
Joe Kozak	06/30/2014
Scott Lyon	06/30/2014
Alec Rogers	06/30/2015
Ben Sechrist	06/30/2016
Shawn Smith	06/30/2016

BUDGET COMMITTEE	
Joe Kozak	06/30/2016
Jason Simcock	06/30/2016
Brian Jackson	06/30/2016
Terry Watson	06/30/2016
Tom Leveen	06/30/2016

COBBOSSEE WATER SHED TRUSTEE	
Brian Sylvester	06/30/2015

CONSERVATION COMMISSION	
Deb Plengey	06/30/2014
Garry Hinkley	06/30/2013
Jeffrey Janell	06/30/2013
Anne Reiter	06/30/2013
Sylvia Ouelette	06/30/2014
Doug Ide	06/30/2013
Barbara Moss	06/30/2014

PLANNING BOARD	
Charles Hippler	06/30/2014
Jim Pelsor	06/30/2014
Dawn Kliphan	06/30/2016
Tom Leveen	06/30/2014
Leon Strout	06/30/2015
Hattie Trask	06/30/2016
Jeff Reardon	06/30/2016

COBBOSSEE DAM KEEPERS	
David Dodge	06/30/2013
Charles Hippler	06/30/2013
James Hippler	06/30/2013

CEMETERY COMMITTEE	
Brandon Ellis	Sexton
Dusty Gay	06/30/2013
Maynard Whitten	06/30/2013

ANIMAL CONTROL OFFICER	
Chris Martinez	06/30/2013

ROAD COMMITTEE	
Walter Edgecomb	06/30/2013
Warren Foster	06/30/2013
Robert Gasper	06/30/2013
Scott Lyon	06/30/2013
James Nevins	06/30/2013
David Smith	06/30/2013
Brian Sylvester	06/30/2013
James Nevins	06/30/2013
Maynard Whitten	06/30/2013

RECREATION COMMITTEE	
Tammy Wilbur	06/30/2013
Doreen Christianson	06/30/2013
Laurie Dubois	06/30/2013
Margaret Manley	06/30/2013
Melodie Rand	06/30/2013
Heidi Roy	06/30/2013

FIRST PARK REPRESENTATIVE	
Richard Fein	06/30/2013

Kudos go out to our committee members, whose contributions help make our hometown a better place to work, live and raise a family.

Committee Thanks

All data is calculated on our fiscal year.

07/01/2012 - 06/30/2013

BIRTHS	MARRIAGES	DEATHS
17	24	9

DEPARTMENT OF AGRICULTURE—TOTAL DOG COUNT—674

Big Thanks to *PETSMART* for their wonderful donation of 10 Doggie Baskets.

Congratulations to our lucky winners:

Lucy Maggie Mollie Barney Rooney Sampson Tasha Jake Paco Prada

Animal Control Officer: Chris Martinez 458-4853

Game Warden: Sue Meyer 549-7081

INLAND FISHERIES AND WILDLIFE

ATV	SNOWMOBILE	BOAT	HUNT/FISH LICENSE
80	134	299	264

ELECTIONS—How many are in the party?

DEMOCRATS	GREEN/ INDEPENDENT	REPUBLICAN	UN-ENROLLED	
608	102	719	606	
# of VOTES CAST FOR MANCHESTER				
06/11/2013—406				

Acct	Name ----	Year	Amount Due
1661	ADAMS,MICHAEL	2010	3,428.86
1661	ADAMS,MICHAEL	2011	3,404.79
1661	ADAMS,MICHAEL	2012	3,326.09
1661	ADAMS,MICHAEL	2013	3,655.64
462	ARBOUR, MICHAEL E.	2013	2,617.52
1532	BARROWS, JOHN H. & JENNIFER R.	2013	151.97
1661	BECKRIS LLC	2009	3,478.53
1630	BICKFORD, JAMES	2013	114.76
152	BRICKETT,LELAND E.& BEVERLY A.	2013	80.65
506	BROUGHAM, CASEY	2011	724.12
506	BROUGHAM, CASEY	2012	903.15
506	BROUGHAM, CASEY	2013	799.89
244	CRAM, CECIL F & LOUISE	2012	911.26
244	CRAM, CECIL F & LOUISE	2013	947.95
1446	CRAM, DAVID & CAROLINE R.	2012	877.79
1446	CRAM, DAVID & CAROLINE R.	2013	1,335.17
1447	CRAM, STANLEY H. & LINDA	2013	2,236.31
1406	CRAM,JENNIFER & JOHN	2013	918.05
249	CRAM,STANLEY JR. & LINDA	2012	320.19
249	CRAM,STANLEY JR. & LINDA	2013	975.00
248	CRAM,ROSE	2011	243.96
248	CRAM,ROSE, ESTATE OF	2012	765.22
248	CRAM,ROSE, ESTATE OF	2013	794.20
1389	DESANO, JOAN	2012	2,220.27
1389	DESANO, JOAN	2013	2,326.00
789	DUMAS,R. & P, TRUSTEES - DUMAS	2012	186.82
789	DUMAS,R. & P, TRUSTEES - DUMAS	2013	1,530.20
218	EASTMAN,RICHARD &	2013	1,390.69

Outstanding Real Estate Taxes

Outstanding Real Estate Taxes

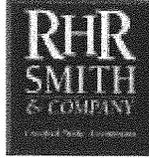
Acct	Name ----	Year	Due
364	FARRINGTON,LILLIAN (HEIRS OF)	2013	493.82
1555	FOSTER, ROBERT & BRENDA	2007	170.80
1555	FOSTER, ROBERT & BRENDA	2008	186.30
1555	FOSTER, ROBERT & BRENDA	2009	113.94
1555	FOSTER, ROBERT & BRENDA	2010	86.43
1555	FOSTER, ROBERT & BRENDA	2011	81.06
1555	FOSTER, ROBERT & BRENDA	2012	78.26
1555	FOSTER, ROBERT & BRENDA	2013	71.01
379	FOSTER,DOROTHY	2006	740.35
379	FOSTER,DOROTHY	2007	851.53
379	FOSTER,DOROTHY	2008	874.37
379	FOSTER,DOROTHY, ESTATE OF	2009	823.30
379	FOSTER,DOROTHY, ESTATE OF	2010	742.59
379	FOSTER,DOROTHY, ESTATE OF	2011	756.38
379	FOSTER,DOROTHY, ESTATE OF	2012	773.33
379	FOSTER,DOROTHY, ESTATE OF	2013	802.74
398	GAGNE,JOSEPH & LORRAINE	2013	2,316.03
502	HARDING,ROBERT L.& VIOLA	2013	2,472.63
1635	HENTSCHEL, LISA & CHRISTOPHER	2013	4,116.89
534	HILLIARD,LEONARD	2011	447.13
534	HILLIARD,LEONARD, ESTATE OF	2012	456.90
534	HILLIARD,LEONARD, ESTATE OF	2013	264.62
1398	JONES, RICHARD S.	2010	374.58
1398	JONES, RICHARD S.	2011	513.21
1398	JONES, RICHARD S.	2012	524.51
1398	JONES, RICHARD S.	2013	540.79
584	JURCZAK,JAMES F.& FRANCES	2013	6,660.87
593	KALEY, LORI A.	2013	1,161.99
1411	KNOWLES, GRANT M.	2013	126.52
610	KNOWLES, HERMAN, JR.	2013	3,964.56
1585	KNOWLES,DANIEL I.	2012	814.04
1585	KNOWLES,DANIEL I.	2013	1,585.73
675	LINTON, LINDA A.	2011	1,271.01
675	LINTON, LINDA A.	2012	2,281.13
675	LINTON, LINDA A.	2013	2,390.06
1491	MICHAUD, RICKY L.	2013	976.54

Acct	Name ----	Year	Amount Due
1422	MOORE,DONNA L	2012	176.97
1422	MOORE,DONNA L	2013	174.93
836	NAIMAN, FRANK R.	2013	7,443.85
925	PLUMMER,MARK C.& ALISON E.	2013	826.68
926	PLUMMER,STANLEY	2013	363.44
951	QUIRION,PAUL & TAMELA	2013	2,451.27
972	RICHARD,GARY L.	2010	2,104.71
972	RICHARD,GARY L.	2011	2,146.66
972	RICHARD,GARY L.	2012	2,195.93
972	RICHARD,GARY L.	2013	2,300.37
972	RICHARD,GARY L.& CAROLINA M.	2008	1,842.41
972	RICHARD,GARY L.& CAROLINA M.	2009	2,130.57
1620	SAVAGE, BEVERLY	2010	261.81
1620	SAVAGE, BEVERLY	2011	1,183.24
1620	SAVAGE, BEVERLY	2012	1,210.12
1620	SAVAGE, BEVERLY	2013	1,262.56
1031	SAWYER, EDITH ADAMS,ESTATE OF	2013	1,359.64
1531	THOMPSON, BRUCE	2013	66.92
1490	TWIST, EVELYN	2013	200.56
1211	WEBB,CHARLES L.& ELAINE	2013	2,051.24
863	ZEEGERS,DONNA L.	2012	332.44
863	ZEEGERS,DONNA L.	2013	6,673.68

Outstanding Real Estate Taxes

Outstanding Personal Property Taxes

Acct	Name ----	Year	Amount Due
270	AMERICAN HOME SYSTEMS	2013	17.69
247	ARBORE, ANNE	2013	9.66
19	BARKS AND MEOWS	2011	38.40
108	BENEDICT, RON	2011	44.80
271	BLACK CREEK CONSTRUCTION	2012	78.60
285	BUSINESS COMMUNICATION OF MAINE	2012	13.10
285	BUSINESS COMMUNICATION OF MAINE	2013	27.60
129	CHIEF-LEE SIGNS	2012	26.20
129	CHIEF-LEE SIGNS	2013	27.60
71	CLARK MARINE	2012	0.68
71	CLARK MARINE	2013	186.30
212	DELL FINANCIAL SERVICES, LP	2012	34.71
283	DRYWALL UNLIMITED	2013	82.80
219	GAMEDAY ATHLETIC	2011	81.92
219	GAMEDAY ATHLETIC	2012	73.36
219	GAMEDAY ATHLETIC	2013	38.64
232	KENNECOOK REAL ESTATE AGENCY	2011	34.56
37	LAKESIDE ORCHARDS, INC.	2013	10.52
257	MARKETING IMAGE	2011	25.60
257	MARKETING IMAGE	2012	26.20
257	MARKETING IMAGE	2013	27.60
241	MZ CHICK-A-PEAS	2011	12.80
3	NEW IDENTITY HAIR & NAIL SALON	2013	19.32
193	PATIENT REFERRAL SERVICES	2011	76.80
193	PATIENT REFERRAL SERVICES	2012	78.60
287	PICKLE LAW FIRM, LLC	2012	15.72
287	PICKLE LAW FIRM, LLC	2013	0.69
217	PINETREE DEVELOPMENT COMPANY	2013	6.90
213	PUSHARDS KARATE	2012	1.92
213	PUSHARDS KARATE	2013	27.60
289	RA ROBINSON LANDSCAPING	2012	78.60
289	RA ROBINSON LANDSCAPING	2013	82.80
235	SAFETY-KLEEN SYSTEMS, INC.	2012	1.31
295	Skip's General Contractor	2013	11.04
255	SWEETLAND RETREAT, LLC	2013	34.50
288	THE BAIT SHOP	2012	5.24
288	THE BAIT SHOP	2013	5.52
31	TREASURE EQUESTRIAN COMM. CTR. INC.	2011	129.28
302	Triple A Day Care	2012	13.10
284	TV MAN	2013	27.60



Proven Expertise and Integrity

INDEPENDENT AUDITORS' REPORT

Board of Selectmen
Town of Manchester
Manchester, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Manchester, Maine, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principle generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

3 Old Orchard Road, Buxton, Maine 04093
Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609
www.rhrsmith.com

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Manchester, Maine as of June 30, 2013, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 11 and budgetary comparison information on page 37 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Manchester, Maine's basic financial statements. The combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual non-major fund financial statements are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

RHR Smith & Company

Buxton, Maine
August 14, 2013

STATEMENT C

TOWN OF MANCHESTER, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2013

	General Fund	Fire Station Project	All Nonmajor Funds	Totals
ASSETS				
Cash and cash equivalents	\$ 1,517,483	\$ -	\$ 357,922	\$ 1,875,405
Accounts receivable (net of allowance for uncollectibles):				
Taxes	16,893	-	-	16,893
Liens	187,393	-	-	187,393
Other	133	-	-	133
Prepaid expenses	2,072	-	-	2,072
Due from other funds	3,612	-	129,668	133,280
TOTAL ASSETS	\$ 1,727,586	\$ -	\$ 487,590	\$ 2,215,176
LIABILITIES				
Accounts payable	\$ 16,837	\$ -	\$ -	\$ 16,837
Accrued payroll	8,864	-	-	8,864
Due to other funds	129,668	-	3,612	133,280
TOTAL LIABILITIES	155,369	-	3,612	158,981
DEFERRED INFLOWS OF RESOURCES				
Deferred tax revenue	153,571	-	-	153,571
Prepaid taxes	8,076	-	-	8,076
TOTAL DEFERRED INFLOWS OF RESOURCES	161,647	-	-	161,647
FUND BALANCES				
Nonspendable	2,072	-	12,215	14,287
Restricted	-	-	5,720	5,720
Committed	250,000	-	272,798	522,798
Assigned	-	-	193,245	193,245
Unassigned	1,158,498	-	-	1,158,498
TOTAL FUND BALANCES	1,410,570	-	483,978	1,894,548
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 1,727,586	\$ -	\$ 487,590	\$ 2,215,176

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

TOWN OF MANCHESTER, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	General Fund	Fire Station Project	All Nonmajor Funds	Totals Governmental Funds
REVENUES				
Taxes:				
Property taxes	\$ 4,111,077	\$ -	\$ -	\$ 4,111,077
Excise taxes	488,685	-	-	488,685
Intergovernmental	265,907	-	36,051	301,958
Charges for services	42,328	-	-	42,328
Miscellaneous revenues	51,251	-	4,321	55,572
TOTAL REVENUES	4,959,248	-	40,372	4,999,620
EXPENDITURES				
Current:				
General government	427,570	-	-	427,570
Public safety	176,152	16,322	-	192,474
Highways and roads	-	-	-	-
Sanitation	58,740	-	-	58,740
Rec maintenance	33,146	-	-	33,146
Organizations and social services	17,907	-	-	17,907
Unclassified	73,554	-	377,050	450,604
Education	2,952,390	-	-	2,952,390
Cobbossee watershed	24,699	-	-	24,699
County tax	303,978	-	-	303,978
FirstPark	28,972	-	-	28,972
Overlay	5,715	-	-	5,715
Debt service:				
Principal	87,280	-	-	87,280
Interest	60,355	-	-	60,355
Capital outlay	-	-	306,584	306,584
TOTAL EXPENDITURES	4,250,458	16,322	683,634	4,950,414
EXCESS REVENUES OVER (UNDER) EXPENDITURES	708,790	(16,322)	(643,262)	49,206
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	654,900	654,900
Operating Transfers (Out)	(654,900)	-	-	(654,900)
TOTAL OTHER FINANCING SOURCES (USES)	(654,900)	-	654,900	-
NET CHANGE IN FUND BALANCES	53,890	(16,322)	11,638	49,206
FUND BALANCES - JULY 1	1,356,680	16,322	472,340	1,845,342
FUND BALANCES - JUNE 30	\$ 1,410,570	\$ -	\$ 483,978	\$ 1,894,548

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

TOWN OF MANCHESTER, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
 BUDGET AND ACTUAL – GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 1,356,680	\$ 1,356,680	\$ 1,356,680	\$ -
Resources (Inflows):				
Property taxes	4,095,353	4,095,353	4,111,077	15,724
Excise taxes	420,000	420,000	488,685	68,685
Intergovernmental	261,894	261,894	265,907	4,013
Charge for services	29,745	29,745	42,328	12,583
Interest on taxes	14,000	14,000	17,283	3,283
Interest income	3,000	3,000	1,874	(1,126)
Other revenues	41,430	41,430	32,094	(9,336)
Transfers from other funds	-	-	-	-
Amounts Available for Appropriation	<u>6,222,102</u>	<u>6,222,102</u>	<u>6,315,928</u>	<u>93,826</u>
Charges to Appropriation (Outflows):				
General government	519,149	519,149	427,570	91,579
Public safety	197,521	197,521	176,152	21,369
Highways and roads	-	-	-	-
Sanitation	54,850	54,850	58,740	(3,890)
Cobbossee watershed	24,700	24,700	24,699	1
Recreation	30,400	30,400	33,146	(2,746)
Organizations and social services	18,084	18,084	17,907	177
Unclassified	93,149	93,149	73,554	19,595
Education	2,952,390	2,952,390	2,952,390	-
Capital improvements	-	-	-	-
County tax	318,179	318,179	303,978	14,201
FirstPark	28,781	28,781	28,972	(191)
Overlay	25,519	25,519	5,715	19,804
Debt service:				
Principal	87,500	87,500	87,280	220
Interest	60,300	60,300	60,355	(55)
Transfers to other funds	654,900	654,900	654,900	-
Total Charges to Appropriations	<u>5,065,422</u>	<u>5,065,422</u>	<u>4,905,358</u>	<u>160,064</u>
Budgetary Fund Balance, June 30	<u>\$ 1,156,680</u>	<u>\$ 1,156,680</u>	<u>\$ 1,410,570</u>	<u>\$ 253,890</u>
Utilization of Unassigned Fund Balance	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ (200,000)</u>

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

Auditors Report

SCHEDULE A

TOWN OF MANCHESTER, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
General government:					
General government	\$ 438,923	\$ -	\$ 438,923	\$ 393,886	\$ 45,037
Selectmen	16,500	-	16,500	16,500	-
Planning/appeals board	10,176	-	10,176	9,051	1,125
Conservation Committee	3,550	-	3,550	390	3,160
Selectmen's contingency	50,000	-	50,000	7,743	42,257
	519,149	-	519,149	427,570	91,579
Public Safety:					
Ambulance	18,060	-	18,060	18,060	-
Fire department	88,504	-	88,504	83,579	4,925
Animal control	8,128	-	8,128	4,525	3,603
Cobbossee Outlet Dam	3,600	-	3,600	1,169	2,431
Emergency preparedness	500	-	500	500	-
E-911 Service	20,564	-	20,564	18,103	2,461
PSAP	5,160	-	5,160	5,160	-
Hydrants	37,605	-	37,605	29,770	7,835
Street lights	15,400	-	15,400	15,286	114
	197,521	-	197,521	176,152	21,369
FirstPark	28,781	-	28,781	28,972	(191)

SCHEDULE A (CONTINUED)

TOWN OF MANCHESTER, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Sanitation:					
Solid waste	54,850	-	54,850	58,740	(3,890)
Cobbossee watershed	24,700	-	24,700	24,699	1
County Tax	318,179	-	318,179	303,978	14,201
Recreation	30,400	-	30,400	33,146	(2,746)
Organizations and social service agencies:					
Kennebec Land Trust	250	-	250	250	-
KVCOG	4,892	-	4,892	4,636	256
MMA	3,249	-	3,249	3,328	(79)
WKEDA	3,893	-	3,893	3,893	-
Cobbossee Yacht Club	1,000	-	1,000	1,000	-
Manchester Youth Baseball	400	-	400	400	-
Boy Scout Troop #622	400	-	400	400	-
Manchester Healthy Futures	400	-	400	400	-
Manchester Historical Society	500	-	500	500	-
Sexual Crisis & Support	100	-	100	100	-
Family Violence Project	550	-	550	550	-
Kennebec Community Action	100	-	100	100	-
Kennebec Behavioral Health	1,100	-	1,100	1,100	-
Bread of Life Kitchen	250	-	250	250	-
Crisis & Counseling Services	750	-	750	750	-
Augusta Area Food Bank	250	-	250	250	-
	18,084	-	18,084	17,907	177

Auditors Report

SCHEDULE A (CONTINUED)

TOWN OF MANCHESTER, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Unclassified:					
Recreation maintenance	25,565	-	25,565	22,228	3,337
TIF	31,741	-	31,741	15,414	16,327
Tree lighting	1,465	-	1,465	1,440	25
Apple festival	10,578	-	10,578	13,770	(3,192)
Cemeteries	20,800	-	20,800	17,309	3,491
General assistance	3,000	-	3,000	3,393	(393)
	<u>93,149</u>	<u>-</u>	<u>93,149</u>	<u>73,554</u>	<u>19,595</u>
Education	2,952,390	-	2,952,390	2,952,390	-
Debt service:					
Principal	87,500	-	87,500	87,280	220
Interest	60,300	-	60,300	60,355	(55)
	<u>147,800</u>	<u>-</u>	<u>147,800</u>	<u>147,635</u>	<u>165</u>
Transfers:					
Capital project funds	654,900	-	654,900	654,900	-
	<u>654,900</u>	<u>-</u>	<u>654,900</u>	<u>654,900</u>	<u>-</u>
Overlay	25,519	-	25,519	5,715	19,804
Total Expenditures	<u>\$ 5,065,422</u>	<u>\$ -</u>	<u>\$ 5,065,422</u>	<u>\$ 4,905,358</u>	<u>\$ 160,064</u>

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

TOWN OF MANCHESTER, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2013

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ -	\$ 339,987	\$ 17,935	\$ 357,922
Due from other funds	326	129,342	-	129,668
TOTAL ASSETS	\$ 326	\$ 469,329	\$ 17,935	\$ 487,590
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	3,612	-	3,612
TOTAL LIABILITIES	-	3,612	-	3,612
FUND BALANCES				
Nonspendable-principal	-	-	12,215	12,215
Restricted	-	-	5,720	5,720
Committed	-	272,798	-	272,798
Assigned	326	192,919	-	193,245
Unassigned	-	-	-	-
TOTAL FUND BALANCES	326	465,717	17,935	483,978
TOTAL LIABILITIES AND FUND BALANCES	\$ 326	\$ 469,329	\$ 17,935	\$ 487,590

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

TOWN OF MANCHESTER, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Intergovernmental	\$ 10,184	\$ 25,867	\$ -	\$ 36,051
Interest	-	617	17	634
Other	3,687	-	-	3,687
TOTAL REVENUES	<u>13,871</u>	<u>26,484</u>	<u>17</u>	<u>40,372</u>
EXPENDITURES				
Capital outlay	10,184	296,400	-	306,584
Other	9,145	367,905	-	377,050
TOTAL EXPENDITURES	<u>19,329</u>	<u>664,305</u>	<u>-</u>	<u>683,634</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(5,458)</u>	<u>(637,821)</u>	<u>17</u>	<u>(643,262)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	654,900	-	654,900
Operating Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>654,900</u>	<u>-</u>	<u>654,900</u>
NET CHANGE IN FUND BALANCES	(5,458)	17,079	17	11,638
FUND BALANCES - JULY 1	<u>5,784</u>	<u>448,638</u>	<u>17,918</u>	<u>472,340</u>
FUND BALANCES - JUNE 30	<u>\$ 326</u>	<u>\$ 465,717</u>	<u>\$ 17,935</u>	<u>\$ 483,978</u>

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

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