

Date	Jrnl #	RESERVE ACCOUNT HISTORY	Posted	Interest	Pending
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This is an Un-Audited Report

Description of Transaction

General

300-10 Capital Funds Reserve (Administration (To view yearly details click + on left))		Posted	Interest	Pending
12/31/15	Year End adjustment for unrealized gain/loss per auditors			(37.18)
	2016 Beginning Balance	33,565.96		
12/31/15	Return unspent money from purchase of E-911 signs			790.73
01/31/16	G0018 Post January Interest		47.37	
02/29/16	G0035 Post February Interest		3.35	
03/31/16	G0056 Post March Interest		24.82	
04/30/16	G0076 Post April Interest		43.28	
05/31/16	G0143 Post May Interest		29.28	
06/29/16	ExCom 06/25/16 - Set-up new E-mail system	(3,750.00)		
06/29/16	ExCom 06/25/16 - Purchase PO Keys (Budget adjustment - 01-1-35-05)	(650.00)		
06/30/16	G0199 Post June Interest		30.45	
07/31/16	G0249 Post July Interest		31.24	
08/31/16	G0322 Post August Interest		2.99	
09/30/16	G0374 Post September Interest		22.00	
10/31/16	G0440 Post October Interest		30.85	
	Sub-Totals	29,165.96	265.63	790.73
	Totals	29,431.59		
	Total Available	30,222.32		

300-20 Water Reserve (To view yearly details click + on left)		Posted	Interest	Pending
12/31/15	Year End adjustment for unrealized gain/loss per auditors			(59.90)
	2016 Beginning Balance	49,060.47		
1/1/2016	Reserve Contribution from 2015 Budget			
1/1/2016	Repay \$100K loan from IIR for water tank rings (ExCom 08-18-2012)			(51,952.00)
01/31/16	G0018 Post January Interest		76.31	
02/29/16	G0035 Post February Interest		5.40	
03/31/16	G0056 Post March Interest		39.97	
04/30/16	G0076 Post April Interest		69.72	
05/31/16	G0143 Post May Interest		47.16	
06/23/16	Post water hook-up Revenue	4,000.00		
06/30/16	Post ExCom vote from Liability Accounts (01-200-05 & 07)	8,888.45		
06/30/16	ExCom appropriation to Water Distribution Project	(49,000.00)		
06/30/16	G0199 Post June Interest		11.91	
07/31/16	G0249 Post July Interest		14.05	
08/10/16	G0276 Post Reserve Contribution from approved budget	33,811.00		

08/20/16		ExCom appropriation to Water Distribution Project	(351.66)		
08/20/16		ExCom appropriation to Water Distribution Project	(8,888.45)		
08/31/16	G0322	Post August Interest		3.85	
09/30/16		Post Water Hook -Up Revenue	6,000.00		
09/30/16	G0374	Post September Interest		28.30	
09/30/16		Water Distribution Project Liability			(17,187.16)
10/31/16	G0440	Post October Interest		45.97	
		Sub-Totals	43,519.81	342.64	(69,139.16)
		Totals	43,862.45		
		Total Available	(25,276.71)		

300-40 Recreation Reserve (To view yearly details click + on left)

			Posted	Interest	Pending
12/31/15		Year End adjustment for unrealized gain/loss per auditors			(43.24)
		2016 Beginning Balance	40,037.00		
01/01/16		Carry-forward appropriations-resurface Lancaster Courts	(8,136.00)		(764.00)
01/01/16		Carry-forward appropriations-renovate teen room	(12,500.00)		
01/31/16	G0018	Post January Interest		55.08	
02/29/16	G0035	Post February Interest		3.90	
03/31/16	G0056	Post March Interest		28.86	
04/30/16	G0076	Post April Interest		50.33	
05/31/16	G0143	Post May Interest		34.05	
06/30/16	G0199	Post June Interest		35.41	
07/31/16	G0249	Post July Interest		22.70	
08/31/16	G0322	Post August Interest		2.09	
09/13/16		Unappropriated funds - Teen Room (lumber & shuffleboard)			(377.32)
09/23/16	G0363	ExCom 09/22/16 - appropriation for the community center siding repair	(2,045.01)		0.00
09/30/16	G0374	Post September Interest		12.42	
10/31/16	G0440	Post October Interest		18.47	
		Sub-Totals	17,355.99	263.31	(1,141.32)
		Totals	17,619.30		
		Total Available	16,477.98		

300-50 Equipment Reserve (Public Works) (To view yearly details click + on left)

			Posted	Interest	Pending
12/31/15		Year End adjustment for unrealized gain/loss per auditors			(39.44)
		2016 Beginning Balance	35,600.22		
01/31/16	G0018	Post January Interest		50.24	
02/29/16	G0035	Post February Interest		3.56	
03/31/16	G0056	Post March Interest		26.32	
04/30/16	G0076	Post April Interest		45.90	
05/31/16	G0143	Post May Interest		31.05	

06/30/16	G0199	Post June Interest		32.30	
07/31/16	G0249	Post July Interest		38.11	
08/31/16	G0322	Post August Interest		3.65	
09/30/16	G0374	Post September Interest		26.83	
10/31/16	G0440	Post October Interest		37.62	
			Sub-Totals	35,600.22	295.58
			Totals	35,895.80	0.00
			Total Available	35,895.80	

300-60 Public Safety Reserve (To view yearly details click + on left) **Posted** **Interest** **Pending**

Fire Dept Partition:

12/31/15		Year End adjustment for unrealized gain/loss per auditors			(115.84)
		2016 Beginning Balance	104,570.97		
01/31/16	G0018	Post January Interest		147.58	
02/04/16		Excom vote 02/04/16 - Used Raymond Fire Truck (Up-To \$25,000)	(20,000.00)		
02/29/16	G0035	Post February Interest		10.45	
03/31/16	G0056	Post March Interest		77.31	
04/30/16	G0076	Post April Interest		134.83	
05/31/16	G0143	Post May Interest		73.85	
06/25/16		ExCom vote to purchase computer system for Fire Dept.	(2,905.00)		
06/30/16	G0199	Post June Interest		76.79	
07/31/16	G0249	Post July Interest		87.50	
08/31/16	G0322	Post August Interest		8.38	
09/16/16	G0351	Booksale of Utility #2	500.00		
09/30/16	G0374	Post September Interest		61.62	
10/15/16		ExCom 10/15/16 appropriation for fire hose etc.			(5,000.00)
10/31/16	G0440	Post October Interest		86.93	
			Sub-Totals	82,165.97	765.24
			Totals	82,931.21	(5,000.00)
			Total Available	77,931.21	

Police Dept Partition:

12/31/15		Year End adjustment for unrealized gain/loss per auditors			(14.37)
		2016 Beginning Balance	12,975.16		
01/31/16	G0018	Post January Interest		18.31	
02/29/16	G0035	Post February Interest		1.30	
03/31/16	G0056	Post March Interest		9.59	
04/30/16	G0076	Post April Interest		16.73	
05/31/16	G0143	Post May Interest		11.32	
06/30/16	G0199	Post June Interest		11.77	

07/31/16	G0249	Post July Interest		13.90	
08/31/16	G0322	Post August Interest		1.33	
09/30/16	G0374	Post September Interest		9.78	
10/31/16	G0440	Post October Interest		13.71	
			Sub-Totals	12,975.16	107.74
			Totals	13,082.90	0.00
			Total Available	13,082.90	

2016	Beginning Balance (Public Safety Reserve)			117,676.34	
2016	Current Balance			96,014.11	681.75
2016	Current Usable Balance (Public Safety Reserve)			91,014.11	

300-64 Fire Department Operations (To view yearly details click + on left)			Posted	Interest	Pending
12/31/15	Year End adjustment for unrealized gain/loss per auditors				(0.12)
	2016 Beginning Balance		107.67		
01/01/16	Post unspent revenue from 2015 Fire Dept. Budget				6,867.21
01/31/16	G0018	Post January Interest		0.15	
02/29/16	G0035	Post February Interest		0.01	
03/31/16	G0056	Post March Interest		0.08	
04/30/16	G0076	Post April Interest		0.14	
05/31/16	G0143	Post May Interest		0.09	
06/30/16	G0199	Post June Interest		0.10	
07/31/16	G0249	Post July Interest		0.12	
08/31/16	G0322	Post August Interest		0.01	
09/30/16	G0374	Post September Interest		0.08	
10/31/16	G0440	Post October Interest		0.11	
			Sub-Totals	107.67	0.89
			Totals	108.56	6,867.21
			Total Available	6,975.77	

300-70 Island Improvement Reserve (To view yearly details click + on left)			Posted	Interest	Pending
12/31/15	Year End adjustment for unrealized gain/loss per auditors				(187.12)
	2016 Beginning Balance		178,920.43		
	<i>Total unspent appropriations from previous years</i>				(52,219.64)
01/01/16	Post unspent revenue from 2015 Yacht Club Rental operation		36,826.39		
01/01/16	Return unspent funds from E911 sign purchase		790.73		
01/01/16	Record revenue due from Water Reserve for water tank ring project loan				51,952.00
01/31/16	G0018	Post January Interest		238.39	
02/29/16	G0035	Post February Interest		17.87	
03/03/16	ExCom 03/03/16 New Office counters and furnishings				(25,000.00)
03/31/16	G0056	Post March Interest		132.27	
04/30/16	G0076	Post April Interest		230.66	

05/31/16	G0143	Post May Interest		156.05	
06/30/16	G0199	Post June Interest		162.32	
07/31/16	G0249	Post July Interest		191.49	
08/30/16	G0307	Purchase Chairs for Community Center (ExCom 08/14/15)	(2,280.36)		
08/30/16	G0318	Post donation for Community Center Chairs	1,000.00		
08/31/16	G0322	Post August Interest		18.35	
09/30/16	G0374	Post September Interest		133.90	
10/14/16		Audit adjustment by Marge Hall			(5,786.76)
10/15/16		ExCom 10/15/16 Appropriation for Golf Club House siding etc.			(20,000.00)
10/31/16	G0440	Post October Interest		228.68	
		Sub-Totals	215,257.19	1,509.98	(51,054.40)
		Totals	210,980.41		
		Total Available	159,926.01		

300-80 Revaluation Reserve (To view yearly details click + on left)		Posted	Interest	Pending
2015	Beginning Balance	0.00	0.00	0.00

300-85 School Operations Reserve (To view yearly details click + on left)		Posted	Interest	Pending
12/31/15	Year End adjustment for unrealized gain/loss per auditors			(91.47)
	2016 Beginning Balance	82,571.59		
10/20/70	Post unspent revenue from 2015 SAD #6 Budget	15,982.56		
01/31/16	G0018	Post January Interest	116.53	
02/29/16	G0035	Post February Interest	8.25	
03/31/16	G0056	Post March Interest	61.04	
04/30/16	G0076	Post April Interest	106.47	
05/31/16	G0143	Post May Interest	72.02	
06/30/16	G0199	Post June Interest	74.91	
07/31/16	G0249	Post July Interest	88.38	
08/31/16	G0322	Post August Interest	8.47	
09/30/16		Anticipated shortfall in 2016 SAD 6 appropriation		(8,193.27)
09/30/16	G0374	Post September Interest	62.24	
10/31/16	G0440	Post October Interest	104.04	
		Sub-Totals	98,554.15	702.35
		Totals	99,256.50	(8,193.27)
		Total Available	91,063.23	
		Total - General Fund Reserves	533,168.72	

Estimated Undesignated - Unreserved Fund Balance		284,984.65		
2014 Year End Balance - per audit		389,371.00		
2015 Transaction - Un-audited Estimation		Posted	Interest	Pending

Beginning Balance	389,371.00		
Repayment of loan for Willis Property	10,000.00		155,000.00
Loan from MMBB	150,000.00		-162,855.00
Appropriation for SAD 6 Legal - Town Meeting Vote	(50,000.00)		
MMBB Loan Payment - New Office Bldg	(16,288.50)		16,288.50
New Office Bldg Expenses	(150,000.00)		
Estimated excess from 2015 Budget	19,401.15		
Estimated Total	352,483.65	0.00	8,433.50
Estimated Total Available	360,917.15		
2016 Transaction - Un-audited Estimation			
Repayment of loan for Willis Property	1.00		154,999.00
Remainder of MMBB loan			(145,308.75)
Beginning Balance	352,483.65		
Appropriation for Sad 6 Legal	(50,000.00)		
MMBB Loan Payment - New Office Bldg	(17,500.00)		1,257.75
Estimated Total	284,984.65	0.00	10,948.00
Estimated Total Available	295,932.65		
Desired amount per policy - ExCom 09-22-07	667,462.25		
Short Fall	382,477.60		
Short Fall - Available	371,529.60		

03 Enterprise Fund Reserves

300-03 Golf Operations Reserve (To view yearly details click + on left)		Posted	Interest	Pending
12/31/15	Year End adjustment for unrealized gain/loss per auditors			(78.95)
	2016 Beginning Balance	71,268.17		
	Post proceeds from sale of old sprayer	1,000.00		
01/01/16	Post unspent revenue from 2015 Budget	20,964.48		
01/01/16	Post unspent appropriation from Lounge Improvements	3,292.19		
01/31/16	G0018 Post January Interest		100.58	
02/29/16	G0035 Post February Interest		7.12	
03/31/16	G0056 Post March Interest		52.69	
04/30/16	G0076 Post April Interest		91.89	
05/27/16	Expense \$4000 donation to renovate 8th tee	(4,000.00)		
05/31/16	G0143 Post May Interest		62.17	
06/16/16	G0164 Anonymous danation for 8th Tee renovations	500.00		
06/21/16	G0170 Record appropriation for 8th tee & 7th fairway repairs	(13,125.00)		
06/16/16	G0171 Apply \$500 donation to 8th Tee repair	(500.00)		

06/25/16		ExCom vote to purchase tri-plex mower	(4,093.11)		
06/30/16	G0199	Post June Interest		49.19	
07/31/16	G0249	Post July Interest		53.68	
08/31/16	G0322	Post August Interest		5.14	
09/30/16	G0374	Post September Interest		37.80	
10/15/16		ExCom 10/15/16 Appropriation for new rough mower			(25,000.00)
10/31/16	G0440	Post October Interest		79.50	
		Sub-Totals	75,306.73	539.76	(25,000.00)
		Totals	75,846.49		
		Total Available	50,846.49		

300-04 Golf Equipment Reserve (To view yearly details click + on left)			Posted	Interest	Pending
2015	Beginning Balance		4,637.25		
		Total Available	0.00		

300-06 Yacht Club Equity Reserve (To view yearly details click + on left)			Posted	Interest	Pending
12/31/15	Year End adjustment for unrealized gain/loss per auditors				(67.08)
		2016 Beginning Balance	60,553.73		

01/01/16		Post unspent revenue (gain/loss) from 2015 budget	(2,388.53)		
01/31/16	G0018	Post January Interest		85.46	
02/29/16	G0035	Post February Interest		6.05	
03/31/16	G0056	Post March Interest		44.77	
04/30/16	G0076	Post April Interest		78.08	
05/31/16	G0143	Post May Interest		52.82	
06/30/16	G0199	Post June Interest		54.94	
07/31/16	G0249	Post July Interest		64.81	
08/31/16	G0322	Post August Interest		6.21	
09/30/16	G0374	Post September Interest		45.64	
10/31/16	G0440	Post October Interest		61.49	
		Sub-Totals	58,165.20	500.27	0.00
		Totals	58,665.47		
		Total Available	58,665.47		

300-12 Ferry Capital Reserve (To view yearly details click + on left)			Posted	Interest	Pending
2006	Year End Balance		76,422.44		
2007	Year End Balance		126,622.59		
2008	Year End Balance		220,123.38		0.00
2009	Year End Balance		286,400.18		0.00
2010	Year End Balance		288,597.30		0.00
2011	Year End Balance		290,775.29		0.00
2012	Year End Balance		301,510.22		

2013		Year End Balance		299,053.51	
2014		Year End Balance		362,136.26	
2015		Beginning Balance		362,136.26	
01/31/15	G0022	Book January Interest			354.21
02/28/14	G0043	Book February Interest			35.91
03/31/15	G0061	Book March Interest			241.41
04/30/15	G0082	Book April Interest			426.81
05/31/15	G0116	Book May Interest			492.53
06/30/15	G0195	Book June Interest			546.15
07/22/15	G0211	ExCom vote to replace engines in the Leisure Lady		(90,000.00)	
07/31/15	G0229	Book July Interest			692.40
08/31/15	G0303	Book August Interest			27.87
09/30/15	G0361	Book September Interest			186.91
10/31/15	G0426	Book October Interest			292.65
		ExCom 11/12/15 - SandBlast interior of Leisure Lady			(11,500.00)
11/18/15	G0438	Book Reserve revenue from sale of ferry tickets		99,831.70	
11/30/15	G0444	Book November Interest			137.05
12/31/15	G0472	Book December Interest			660.39
		Sub-totals		371,967.96	4,094.29
		Total		376,062.25	(11,500.00)
2015		Year End Balance		364,562.25	
12/31/15		Year End adjustment for unrealized gain/loss per auditors			(416.13)
12/31/15		ExCom 07/28/16 - Budget adjustment 05-1-25-15 New engine expense		(33,572.66)	
12/31/15		Book additional Reserve revenue from sale of ferry tickets		90.75	
		2016 Beginning Balance		342,164.21	
01/31/16	G0018	Post January Interest			530.14
02/29/16	G0035	Post February Interest			37.52
03/31/16	G0056	Post March Interest			277.71
04/30/16	G0076	Post April Interest			484.35
05/31/16	G0143	Post May Interest			327.67
06/25/16		06/25/16 ExCom vote to purchase new hoists for the gantries		(7,500.00)	
06/25/16		06/25/16 ExCom appropriation to LL ferry engine account (66-1-75-10)		(3,989.27)	
06/30/16	G0199	Post June Interest			340.81
07/21/16		Post Clark insurance check for failed engine on Leisure Lady		21,975.00	
07/31/16	G0249	Post July Interest			425.47
08/31/16	G0322	Post August Interest			39.59

09/23/16	G0363	ExCom 09/22/16 - Appropriation for LL engines to close project	(4,388.99)		
09/30/16	G0374	Post September Interest		287.74	
10/14/16		Audit Adjustment by Marge Hall	39,392.00		
10/31/16	G0440	Post October Interest		403.43	
		Sub-Totals	387,652.95	3,154.43	0.00
		Totals	390,807.38		
		Total Available	390,807.38		
300-13 Ferry Operating Reserve (To view yearly details click on + on left)			Posted	Interest	Pending
2015		Year End Balance	91,973.94		
12/31/15		Year End adjustment for unrealized gain/loss per auditors			(101.77)
		2016 Beginning Balance	91,872.17		
01/01/16		Estimated 2015 ferry operations loss	(16,677.58)		
01/31/16	G0018	Post January Interest		129.66	
02/29/16	G0035	Post February Interest		9.18	
03/31/16	G0056	Post March Interest		67.92	
04/30/16	G0076	Post April Interest		118.46	
05/31/16	G0143	Post May Interest		80.14	
06/30/16	G0199	Post June Interest		83.35	
07/31/16	G0249	Post July Interest		98.34	
08/31/16	G0322	Post August Interest		9.42	
09/30/16	G0374	Post September Interest		69.25	
10/14/16		Audit Adjustment			(31,523.77)
10/31/16	G0440	Post October Interest		97.10	
		Sub-Totals	75,194.59	762.82	(31,523.77)
		Totals	75,957.41		
		Total Available	44,433.64		
300-25 Long Term Transportation Reserve (To view yearly details click + on left)			Posted	Interest	Pending
12/31/15		Year End adjustment for unrealized gain/loss per auditors			(627.59)
		2016 Beginning Balance	566,533.65		
01/31/16	G0018	Post January Interest		799.53	
02/29/16	G0035	Post February Interest		56.59	
03/31/16	G0056	Post March Interest		418.84	
04/30/16	G0076	Post April Interest		730.48	
05/31/16	G0143	Post May Interest		494.17	
06/30/16	G0199	Post June Interest		514.00	

07/31/16	G0249	Post July Interest		606.40	
08/10/16	G0276	Post Reserve Contribution from approved budget	113,589.00		
08/31/16	G0322	Post August Interest		69.67	
09/30/16	G0374	Post September Interest		512.12	
10/14/16		Audit Adjustment			(2,184.50)
10/31/16	G0440	Post October Interest		718.04	
		Sub-Totals	680,122.65	4,919.84	(2,184.50)
		Totals	685,042.49		
		Total Available	682,857.99		

Total - Enterprise Fund Reserves 1,286,319.24

Total Balance - Designated Reserve Funds 1,819,487.96