

Date	Jrnl #	RESERVE ACCOUNT HISTORY	Posted	Interest	Pending
<b>This is an Un-Audited Report</b>					
<b>Description of Transaction</b>					
<b>General</b>					
300-10 Capital Funds Reserve (Administration (To view yearly details click + on left))			<b>Posted</b>	<b>Interest</b>	<b>Pending</b>
12/31/15		Year End adjustment for unrealized gain/loss per auditors			(37.18)
		<b>2016 Beginning Balance</b>	<b>33,565.96</b>		
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	
		<b>Sub-Totals</b>	<b>29,165.96</b>	<b>234.78</b>	<b>790.73</b>
		<b>Totals</b>	<b>29,400.74</b>		
		<b>Total Available</b>	<b>30,191.47</b>		
300-20 Water Reserve (To view yearly details click + on left)			<b>Posted</b>	<b>Interest</b>	<b>Pending</b>
12/31/15		Year End adjustment for unrealized gain/loss per auditors			(59.90)
		<b>2016 Beginning Balance</b>	<b>49,060.47</b>		
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			(16,676.61)
		<b>Sub-Totals</b>	<b>43,519.81</b>	<b>296.67</b>	
		<b>Totals</b>	<b>43,816.48</b>		<b>(68,628.61)</b>
		<b>Total Available</b>	<b>(24,812.13)</b>		

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)
	<b>2016 Beginning Balance</b>	<b>39,032.10</b>		
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	
	<b>Sub-Totals</b>	<b>16,351.09</b>	<b>244.84</b>	<b>(1,141.32)</b>
	<b>Totals</b>	<b>16,595.93</b>		
	<b>Total Available</b>	<b>15,454.61</b>		

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)
	<b>2016 Beginning Balance</b>	<b>35,600.22</b>		
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	
	<b>Sub-Totals</b>	<b>35,600.22</b>	<b>257.96</b>	<b>0.00</b>
	<b>Totals</b>	<b>35,858.18</b>		
	<b>Total Available</b>	<b>35,858.18</b>		

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)
		<b>2016 Beginning Balance</b>	<b>104,570.97</b>		
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	
		<b>Sub-Totals</b>	<b>82,165.97</b>	<b>678.31</b>	<b>0.00</b>
		<b>Totals</b>	<b>82,844.28</b>		
		<b>Total Available</b>	<b>82,844.28</b>		

**Police Dept Partition:**

			<b>Posted</b>	<b>Interest</b>	<b>Pending</b>
12/31/15		Year End adjustment for unrealized gain/loss per auditors			(14.37)
		<b>2016 Beginning Balance</b>	<b>12,975.16</b>		
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	
		<b>Sub-Totals</b>	<b>12,975.16</b>	<b>94.03</b>	<b>0.00</b>
		<b>Totals</b>	<b>13,069.19</b>		
		<b>Total Available</b>	<b>13,069.19</b>		

2016 **Beginning Balance ( Public Safety Reserve)**  
 2016 **Current Balance**  
 2016 **Current Usable Balance ( Public Safety Reserve)**

**117,676.34**  
**95,913.47**  
**95,913.47**

**581.11**

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)
	<b>2016 Beginning Balance</b>	<b>107.67</b>		
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	
	<b>Sub-Totals</b>	<b>107.67</b>	<b>0.78</b>	<b>6,867.21</b>
	<b>Totals</b>	<b>108.45</b>		
	<b>Total Available</b>	<b>6,975.66</b>		

300-70 Island Improvement Reserve ( To view yearly details click + on left)		Posted	Interest	Pending
	<b>2016 Beginning Balance</b>	<b>178,920.43</b>		
	<i>Total unspent appropriations from previous years</i>			(52,219.64)
01/01/16	Post unspent revenue from Yacht Club Rental operation			39,019.89
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	
	<b>Sub-Totals</b>	<b>177,640.07</b>	<b>1,281.30</b>	<b>13,752.25</b>
	<b>Totals</b>	<b>178,921.37</b>		
	<b>Total Available</b>	<b>192,673.62</b>		

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

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)
	<b>2016 Beginning Balance</b>	<b>82,571.59</b>		
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	
	<b>Sub-Totals</b>	<b>82,571.59</b>	<b>598.31</b>	<b>7,789.29</b>
	<b>Totals</b>	<b>83,169.90</b>		
	<b>Total Available</b>	<b>90,959.19</b>		
	<b>Total - General Fund Reserves</b>	<b>483,784.52</b>		

<b>Estimated Undesignated - Unreserved Fund Balance</b>		<b>284,984.65</b>		
<b>2014 Year End Balance - per audit</b>		<b>389,371.00</b>		
		Posted	Interest	Pending
<b>2015 Transaction - Un-audited Estimation</b>				
<b>Beginning Balance</b>		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		
	<b>Estimated Total</b>	<b>352,483.65</b>	<b>0.00</b>	<b>8,433.50</b>
	<b>Estimated Total Available</b>	<b>360,917.15</b>		
<b>2016 Transaction - Un-audited Estimation</b>				
	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
	<b>Estimated Total</b>	<b>284,984.65</b>	<b>0.00</b>	<b>10,948.00</b>
	<b>Estimated Total Available</b>	<b>295,932.65</b>		
	<b>Desired amount per policy - ExCom 09-22-07</b>	<b>667,462.25</b>		
	<b>Short Fall</b>	<b>382,477.60</b>		

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)
		<b>2016 Beginning Balance</b>	<b>71,268.17</b>		
01/01/16		Post unspent revenue from 2015 Budget			17,765.82
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	
		<b>Sub-Totals</b>	<b>50,050.06</b>	<b>460.26</b>	<b>17,765.82</b>
		<b>Totals</b>	<b>50,510.32</b>		
		<b>Total Available</b>	<b>68,276.14</b>		

**300-04 Golf Equipment Reserve ( To view yearly details click + on left) Posted Interest Pending**

2015		<b>Beginning Balance</b>	<b>4,637.25</b>		
		<b>Total Available</b>	<b>0.00</b>		

**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)
		<b>2016 Beginning Balance</b>	<b>60,553.73</b>		
01/01/16		Post unspent revenue (gain/loss) from 2015 budget			(3,195.03)
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

<b>Sub-Totals</b>	<b>60,553.73</b>	45.64	
<b>Totals</b>	<b>60,992.51</b>	<b>438.78</b>	<b>(3,195.03)</b>
<b>Total Available</b>	<b>57,797.48</b>		

300-12 Ferry Capital Reserve ( To view yearly details click + on left)			Posted	Interest	Pending
12/31/15		Year End adjustment for unrealized gain/loss per auditors			(416.13)
		<b>2016 Beginning Balance</b>	<b>375,646.12</b>		
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		
07/28/16		ExCom 07/28/16 - Budget adjustment 05-1-25-15 New engine expense			(33,572.66)
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	
		<b>Sub-Totals</b>	<b>381,742.86</b>	<b>2,751.00</b>	<b>(33,572.66)</b>
		<b>Totals</b>	<b>384,493.86</b>		
		<b>Total Available</b>	<b>350,921.20</b>		

300-13 Ferry Operating Reserve (To view yearly details click on + on left)			Posted	Interest	Pending
2015		<b>Year End Balance</b>	<b>91,973.94</b>		
12/31/15		Year End adjustment for unrealized gain/loss per auditors			(101.77)
		<b>2016 Beginning Balance</b>	<b>91,872.17</b>		
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	
		<b>Sub-Totals</b>	<b>91,872.17</b>	<b>665.72</b>	<b>(16,677.58)</b>
		<b>Totals</b>	<b>92,537.89</b>		
		<b>Total Available</b>	<b>75,860.31</b>		

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)
		<b>2016 Beginning Balance</b>	<b>566,533.65</b>		
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	
		<b>Sub-Totals</b>	<b>680,122.65</b>	<b>4,201.80</b>	<b>0.00</b>
		<b>Totals</b>	<b>684,324.45</b>		
		<b>Total Available</b>	<b>684,324.45</b>		
<b>Total - Enterprise Fund Reserves</b>			<b>1,272,859.03</b>		
<b>Total Balance - Designated Reserve Funds</b>			<b>1,756,643.55</b>		