

Balance Sheet as of December 31, 2022

ASSETS

CASH ON HAND Bank Balances as of December 31, 2022

Checking Account - NOW	\$197,115.71
Checking Account - Money Market	\$5,993,840.85
Checking Account - Daily Liquid Fund	\$117,965.12
Petty Cash	\$200.00
Conservation Commission Funds	\$282,769.97

ESCROW & PERFORMANCE BONDS ON ACCOUNT

Development & Excavation Escrow Bonds	\$660,692.70
Saugus Bank Cooperage Letter of Credit	\$14,445.59

REVOLVING & SPECIAL REVENUE FUNDS

FCTV Cable Franchise Fee Revolving Fund	\$43,744.68
Police OHRV Equipment Revolving Fund	\$1,995.04
Police Special Detail Revolving Fund	\$36,574.64
Parks & Recreation Improvements Revolving Fund	\$4,596.98
Parks & Recreation Playground Spec Rev Fund	\$3,890.35

EXPENDABLE TOWN TRUST FUNDS

Town Buildings Repair & Maintenance	\$26,140.38
250th Anniversary Celebration	\$1,056.24
Library Building Maintenance	\$2,861.67
DARE Expenses	\$890.65
Computer Replacements	\$16,151.50
Highway Winter Maintenance	\$20,954.20
Cemetery Maintenance Fund	\$5,171.13

SCHOOL IMPACT FEE FUNDS

School Impact Fees Balance as of 12/31/2022	\$87,169.99
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CAPITAL RESERVE FUNDS

Library	\$109.35
Police Cruiser	\$100.22
Highway Building	\$14,919.94
Property Assessment	\$3,505.51
Fire Apparatus	\$308,408.88
Radio Communication Equipment	\$5,505.46
Emergency Management Equipment	\$45,279.25
Rescue Vehicle	\$2,574.69
Highway Equipment	\$36,821.07
Playground Equipment for Memorial Fields	\$501.72
Town Hall Renovations	\$7,015.27

Historic Museum Addition / Renovations	\$20,624.05
Bridge Construction & Reconstruction	\$228,366.02
TOTAL CAPITAL RESERVES	\$673,731.43

UNREDEEMED TAX LIENS

Levy of 2015 - 2019	\$20,599.23
Levy of 2020	\$29,626.73
Levy of 2021	\$56,601.81

UNCOLLECTED TAXES

Levy of 2022 Property Tax	\$182,191.41
Levy of 2022 Land Use Change Tax	\$32,000.00
Levy of 2020 Property Tax	\$433.00
Property Tax Credit Balance	-\$687.15

TOTAL OF UNREDEEMED & UNCOLLECTED TAXES	\$320,765.03
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GRAND TOTAL ASSETS	\$8,512,723.85
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LIABILITIES & EQUITY

SAVINGS ACCOUNTS / RESERVED

Unexpended Conservation Commission Funds	\$282,769.97
ARPA Grant Balance	\$408,020.94
Covid Equipment Grant Balance	\$50,000.00
NH DOT Suppl Bridge Aid (SB401)	\$92,324.32
NH DOT Suppl Highway Block Grant	\$99,658.41

PAYABLES

Accounts & Warrants Payable	\$25,491.51
Payroll Liabilities	\$6,414.85

ESCROW & PERFORMANCE BONDS	\$675,138.29
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REVOLVING FUNDS	\$90,801.69
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CAPITAL RESERVE FUNDS	\$673,731.43
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EXPENDABLE TOWN TRUST FUNDS	\$73,225.77
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SCHOOL IMPACT FEE FUNDS	\$87,169.99
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FREMONT SCHOOL DISTRICT BALANCE PAYABLE	\$5,241,346.00
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FUND BALANCE	\$706,630.68
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GRAND TOTAL LIABILITIES & EQUITY	\$8,512,723.85
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