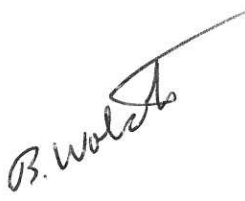


# Memo

**To:** Town Council

**From:** Brian Wolcott



**Through:** Tony Plante

**Date:** 8/4/2016

**Re:** Liability Accounts with Carryover Balances

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As part of the 2007 annual audit, Runyon Kersteen Ouellette noted that there were three liability accounts earmarked for specific purposes, whose balances carried over from year to year. These funds were not part of the budget, nor were they part of the annual budget approval process. At a minimum, it was felt that we should apprise the Council each year of the account balances, and reiterate the funds' purposes and funding sources.

These accounts are included as part of assigned fund balance for financial reporting purposes.

# Town of Windham

## Balances

<i>G/Ledger #</i>	<i>Account Name</i>	<i>June 30, 2015</i>	<i>June 30, 2016</i>	<i>Purpose &amp; Funding Sources</i>
100-28301	Windham Human Services	89,904	62,935	These funds are used to provide foodstuffs to needy individuals and families. Funding is derived from many community sources.
100-24051	US Drugs	27,241	32,627	Receipts are from the liquidation of property seized in drug busts. Proceeds are used for general departmental needs.
100-24050	DARE	32,300	36,943	The "DARE to Adventure" program is a substance abuse prevention program geared towards teens. It combines a school-based curriculum with experiential trips. Funding comes from donations and fund-raisers.