



**TOWN OF ANDOVER** *Finance & Budget*

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Andrew P. Flanagan  
Town Manager

Michael Lindstrom  
Deputy Town Manager

To: Select Board  
Finance Committee  
Superintendent of Schools  
School Committee  
Revenue and Expenditure Task Force

From: Hayley Green, Town Accountant/Assistant Finance Director

CC: Andrew Flanagan, Michael Lindstrom, Patrick Lawlor, Donna Walsh, Paul Szymanski,  
Keith Taverna, Janet Wright, Town Website

Date: April 25, 2022

Re: ***FY 2022 Financials***

The attached reports summarize the Town's financial position through March 31, 2022.  
Included are the following:

- Executive Summary
- Budgeted versus Actual Revenues – General Fund and Enterprise Funds
- Revenue Comparison Graph – Local Receipts
- Personal Services and Other Expenditures by Department
- Reserve Account and Compensation Fund Analysis
- Chapter 44 § 53 E ½ Revolving Funds
- Capital Projects status – FY16 – FY22

Feel free to contact me, should you have any questions regarding the reports.

The attached reports of the Town Accountant summarize FY 2022 revenues and expenditures for the General Fund, Enterprise Funds, Compensation Fund, Reserve Fund, Revolving Funds and Capital Projects through March 31, 2022.

**General Fund**

The total general fund receipts of all sources collected through March 31, 2022 are in line with projections through the first nine months of the year. FY2022 local receipts are approximately \$1.2 million greater than FY 2021 collections through the same period of time. This is primarily due to the increase in hotel motel and meals tax revenue as more people are dining out and traveling as compared to last year, a large school Medicaid payment, and an increase in planning fees. Off-set receipts collections also exceed projections and are approximately \$97,000 greater than collections through the same period of time last fiscal year, mainly due to increased public facility rentals and activity in the recreation department due to COVID-19 limitations in the prior year.

General fund personal services and other expenditures are slightly lower than FY 2022 projections through March 31, 2022. The school encumbers most of their projected salaries at the beginning of the fiscal year and adjusts during the school year as they determine where staff will be funded. Insurance premiums were paid in July and the required appropriation for pension was paid in full in August. The Fire department incurred significant medical expenses, which were not budgeted, and the technical schools' appropriation came in higher than estimated. These two deficits are expected to be covered with free cash approved at Town Meeting.

**Water Enterprise Fund**

The total water enterprise fund collections are in line with the annual projections through March 31, 2022. The user charges receipts are approximately \$1.7 million less than FY21 through the same period of time because there were drier conditions and more pool installations, resulting in more consumption for FY21. Water personal services and other expenses are slightly lower than FY 2022 projections through March 31, 2022.

**Sewer Enterprise Fund**

The total sewer enterprise fund collections are lower than annual projections through March 31, 2022 with user charges being approximately \$663,000 less than prior year receipts through the same period. The lower collections are correlated with the lower water collections. Sewer personal services are slightly lower than and other expenses are in line with the FY 2022 projections through March 31, 2022.

**Reserve Fund**

Town Meeting approved a reserve fund balance of \$200,000. This money has not been used through March 31, 2022.

**Compensation Fund**

Town Meeting approved a compensation fund balance of \$155,326. This money has not been used through March, 31 2022.

**Revolving Accounts**

Town Meeting voted to approve 16 revolving funds with a total spending limit of \$2,240,000.

**Capital Projects**

These projects are part of the Town's capital improvement plan voted at Town Meeting from taxation. There is a balance of \$2,781,824 available for the most recent seven years of approved projects.

**Town of Andover**  
**FY 2022 General Fund Year-To-Date Revenue Report**  
**Budgeted vs. Actuals 3/31/2022 and 3/31/2021**

	<b>FY 22 Budgeted</b>	<b>FY 22 YTD</b>	<b>%</b>	<b>FY 21 Budgeted</b>	<b>FY 21 YTD</b>	<b>%</b>	<b>Change in</b>	<b>Change in</b>
<b>Local Receipts</b>	<b>Receipts</b>	<b>Revenues</b>	<b>Collected</b>	<b>Receipts</b>	<b>Revenues</b>	<b>Collected</b>	<b>Budgets</b>	<b>YTD Receipts</b>
Motor Vehicle Excise	5,595,875	4,828,766	86.3%	5,445,856	4,926,386	90.5%	150,019	(97,620)
Hotel/Motel/Meals	1,475,000	1,701,618	115.4%	1,064,009	842,898	79.2%	410,991	858,721
Penalties and Interest on Taxes and Excises	480,000	413,554	86.2%	480,000	329,758	68.7%	-	83,796
Fees	61,000	132,590	217.4%	61,000	30,650	50.2%	-	101,940
Payments in Lieu of Taxes	440,713	2,016	0.5%	430,000	2,016	0.5%	10,713	-
Other Departmental Revenues	294,200	146,426	49.8%	291,481	223,388	76.6%	2,719	(76,963)
Other Departmental Revenues - School Medicare	200,000	418,036	209.0%	180,000	111,685	62.0%	20,000	306,351
Non-Recurring Revenues	5,800	5,863	N/A	8,519	20,091	N/A	(2,719)	(14,228)
Licenses and Permits	2,354,000	1,960,110	83.3%	2,408,496	1,859,953	77.2%	(54,496)	100,158
Fines & Forfeits	227,000	101,076	44.5%	227,000	127,217	56.0%	-	(26,141)
Investment Income	200,000	121,325	60.7%	395,918	201,059	50.8%	(195,918)	(79,734)
Special Assessments	-	90	N/A	-	596	N/A	-	(507)
<b>Total Estimated Receipts</b>	<b>11,333,588</b>	<b>9,831,470</b>	<b>86.7%</b>	<b>10,992,279</b>	<b>8,675,697</b>	<b>78.9%</b>	<b>341,309</b>	<b>1,155,774</b>

	<b>FY 22 Budgeted</b>	<b>FY 22 YTD</b>	<b>%</b>	<b>FY 21 Budgeted</b>	<b>FY 21 YTD</b>	<b>%</b>	<b>Change in</b>	<b>Change in</b>
<b>Off-Set Receipts</b>	<b>Receipts</b>	<b>Revenues</b>	<b>Collected</b>	<b>Receipts</b>	<b>Revenues</b>	<b>Collected</b>	<b>Budgets</b>	<b>YTD Receipts</b>
Recreation	393,510	457,838	116.3%	593,510	420,640	70.9%	(200,000)	37,198
Elder Services	106,000	94,823	89.5%	106,000	82,412	77.7%	-	12,410
Public Facilities - Rental Receipts	20,000	73,945	369.7%	80,000	19,507	24.4%	(60,000)	54,438
Cemetery - Interment Fees	60,000	43,235	72.1%	60,000	48,615	81.0%	-	(5,380)
Public Safety - Police Detail Fees	60,000	65,339	108.9%	90,000	51,092	56.8%	(30,000)	14,247
Public Safety / Fire - Ambulance Receipts	1,250,000	1,016,142	81.3%	1,350,000	1,031,941	76.4%	(100,000)	(15,800)
<b>Total Off-Set Receipts</b>	<b>1,889,510</b>	<b>1,751,321</b>	<b>92.7%</b>	<b>2,279,510</b>	<b>1,654,208</b>	<b>72.6%</b>	<b>(390,000)</b>	<b>97,113</b>

	<b>FY 22 Budgeted</b>	<b>FY 22 YTD</b>	<b>%</b>	<b>FY 21 Budgeted</b>	<b>FY 21 YTD</b>	<b>%</b>	<b>Change in</b>	<b>Change in</b>
<b>Other Revenues</b>	<b>Receipts</b>	<b>Revenues</b>	<b>Collected</b>	<b>Receipts</b>	<b>Revenues</b>	<b>Collected</b>	<b>Budgets</b>	<b>YTD Receipts</b>
Property Taxes (inc. Tax Titles)	165,459,877	123,262,182	74.5%	159,488,649	117,958,290	74.0%	5,971,228	5,303,892
State Aid	14,178,409	10,743,172	75.8%	13,939,807	10,415,239	74.7%	238,602	327,933
<b>Total Other Revenues</b>	<b>179,638,286</b>	<b>134,005,354</b>	<b>74.6%</b>	<b>173,428,456</b>	<b>128,373,529</b>	<b>74.0%</b>	<b>6,209,830</b>	<b>5,631,825</b>
<b>Total Revenues</b>	<b>192,861,384</b>	<b>145,588,145</b>	<b>75.5%</b>	<b>186,700,245</b>	<b>138,703,433</b>	<b>74.3%</b>	<b>6,161,139</b>	<b>6,884,712</b>

**Town of Andover**  
**FY 2022 Enterprise Funds Year-To-Date Revenue Report**  
**Budgeted vs. Actuals 3/31/2022 and 3/31/2021**

<b>Water Fund</b>	<b>FY 22 Budgeted Receipts</b>	<b>FY 22 YTD Revenues</b>	<b>% Collected</b>	<b>FY 21 Budgeted Receipts</b>	<b>FY 21 YTD Revenues</b>	<b>% Collected</b>	<b>Change in Budgets</b>	<b>Change in YTD Receipts</b>
User Charges	9,996,766	7,369,035	73.7%	9,567,598	9,026,009	94.3%	429,168	(1,656,974)
Water Connection	41,000	4,403	10.7%	41,000	29,563	72.1%	-	(25,160)
Water Testing Fees	18,000	12,490	69.4%	22,000	11,305	51.4%	(4,000)	1,185
Meter Installations	9,000	4,725	52.5%	10,000	10,350	103.5%	(1,000)	(5,625)
Fire Flow Test	9,000	4,982	55.4%	9,000	6,000	66.7%	-	(1,018)
Special/Final Reads	25,000	16,271	65.1%	25,000	38,254	153.0%	-	(21,983)
Backflow/Cross Connection Fees	75,000	64,038	85.4%	75,000	4,615	6.2%	-	59,423
Water Tap	1,000	600	60.0%	-	1,050	N/A	1,000	(450)
Liens	80,000	51,952	64.9%	120,000	45,994	38.3%	(40,000)	5,957
Fire Suppression	220,000	205,773	93.5%	220,000	196,574	89.4%	-	9,199
Interest /Misc Revenue	-	1,213	N/A	12,000	17,215	143.5%	(12,000)	(16,002)
Non-Revenue Interest	19,000	3,475	18.3%	16,000	10,676	66.7%	3,000	(7,202)
<b>Total Water Receipts</b>	<b>10,493,766</b>	<b>7,738,956</b>	<b>73.7%</b>	<b>10,117,598</b>	<b>9,397,606</b>	<b>92.9%</b>	<b>376,168</b>	<b>(1,658,650)</b>

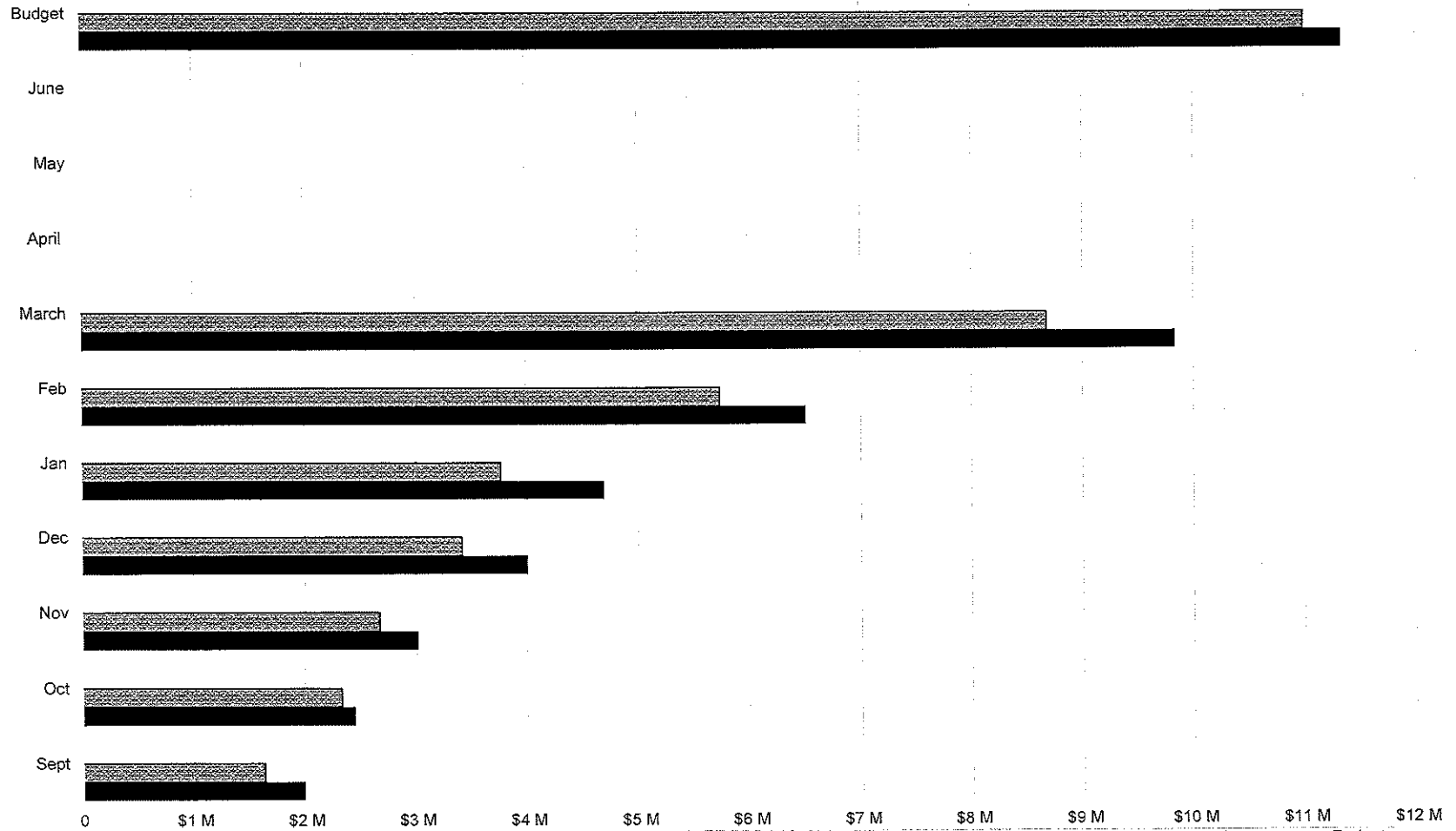
  

<b>Sewer Fund</b>	<b>FY 22 Budgeted Receipts</b>	<b>FY 22 YTD Revenues</b>	<b>% Collected</b>	<b>FY 21 Budgeted Receipts</b>	<b>FY 21 YTD Revenues</b>	<b>% Collected</b>	<b>Change in Budgets</b>	<b>Change in YTD Receipts</b>
User Charges	5,086,120	3,194,523	62.8%	4,962,068	3,857,166	77.7%	124,052	(662,643)
Committed Interest/Income	165,000	89,045	54.0%	170,000	114,667	67.5%	(5,000)	(25,622)
Liens	55,000	32,944	59.9%	55,000	35,895	65.3%	-	(2,951)
Apport Assmnts	410,000	289,464	70.6%	445,000	352,930	79.3%	(35,000)	(63,466)
State Reimb/Grants	-	7,218	N/A	-	8,512	N/A	-	(1,294)
Interest /Misc Revenue	-	2,076	N/A	-	2,179	N/A	-	(102)
Non-Revenue Interest	15,000	2,437	16.2%	48,000	7,428	15.5%	(33,000)	(4,992)
<b>Total Sewer Receipts</b>	<b>5,731,120</b>	<b>3,617,707</b>	<b>63.1%</b>	<b>5,680,068</b>	<b>4,378,777</b>	<b>77.1%</b>	<b>51,052</b>	<b>(761,070)</b>

<b>Total Enterprise Revenues</b>	<b>16,224,886</b>	<b>11,356,663</b>	<b>70.0%</b>	<b>15,797,666</b>	<b>13,776,383</b>	<b>87.21%</b>	<b>427,220</b>	<b>(2,419,720)</b>
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## Town of Andover Local Receipts FY 2022 and FY 2021



	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Budget
■ FY 2021 % of Budget	14.8%	21.1%	24.3%	31.1%	34.3%	52.2%	78.9%	0.0%	0.0%	0.0%	100.0%
▨ FY 2022 % of Budget	17.6%	21.6%	26.6%	35.3%	41.4%	57.4%	86.7%	0.0%	0.0%	0.0%	100.0%
■ FY 2021 Receipts	\$1,628,383	\$2,323,802	\$2,669,886	\$3,417,591	\$3,767,743	\$5,740,163	\$8,675,697				\$10,992,279
■ FY 2022 Receipts	\$1,989,405	\$2,444,067	\$3,015,542	\$4,004,836	\$4,695,288	\$6,508,233	\$9,831,470				\$11,333,588

**Town of Andover**  
**FY 2022 Year-To-Date Budget Report**  
**Personal Services and Other Expenditures thru 3/31/2022**

	Original Appropriation	Transfers/ Adjustments	Revised Budget	YTD Expended	Encumbrances	Available Balance	% Expended & Encumbered	% Expended
<b>Personal Services</b>								
General Government	7,167,854	112,166	7,280,020	5,153,116	-	2,126,904	70.8%	70.8%
Community Services	1,819,521	-	1,819,521	1,384,147	-	435,374	76.1%	76.1%
Public Facilities	2,508,336	-	2,508,336	1,886,105	-	622,231	75.2%	75.2%
Public Safety - Fire	8,628,347	32,813	8,661,160	6,530,503	-	2,130,657	75.4%	75.4%
Public Safety - Police	8,090,689	32,178	8,122,867	6,056,639	-	2,066,228	74.6%	74.6%
Public Works	3,814,578	-	3,814,578	3,008,804	-	805,774	78.9%	78.9%
Library	2,321,710	-	2,321,710	1,623,282	-	698,428	69.9%	69.9%
School	75,617,287	(500,000)	75,117,287	46,781,722	26,562,173	1,773,392	97.6%	62.3%
Compensation Fund	155,326	-	155,326	-	-	155,326	0.0%	0.0%
<b>Total Personal Services - General Fund</b>	<b>110,123,648</b>	<b>(322,843)</b>	<b>109,800,805</b>	<b>72,424,318</b>	<b>26,562,173</b>	<b>10,814,314</b>	<b>90.2%</b>	<b>66.0%</b>
Water Enterprise	2,338,139	-	2,338,139	1,625,182	-	712,957	69.5%	69.5%
Sewer Enterprise	355,912	-	355,912	241,169	-	114,743	67.8%	67.8%
<b>Total Personal Services - Enterprise Funds</b>	<b>2,694,051</b>	<b>-</b>	<b>2,694,051</b>	<b>1,866,351</b>	<b>-</b>	<b>827,700</b>	<b>69.3%</b>	<b>69.3%</b>
<b>Other Expenses</b>								
General Government	2,233,879	216,881	2,450,760	1,729,270	305,754	415,736	83.0%	70.6%
Community Services	605,675	103,285	708,960	332,105	140,303	236,553	66.6%	46.8%
Public Facilities	1,325,450	247,628	1,573,078	1,062,099	393,445	117,534	92.5%	67.5%
Public Safety - Fire	571,550	81,058	652,608	649,756	88,155	(85,304)	113.1%	99.6%
Public Safety - Police	1,019,300	149,034	1,168,334	773,172	253,800	141,361	87.9%	66.2%
Public Works	5,921,832	893,969	6,815,801	4,523,543	1,766,761	525,497	92.3%	66.4%
Library	660,687	15,053	675,740	466,063	92,878	116,799	82.7%	69.0%
School	16,976,165	1,186,223	18,162,388	10,311,210	5,607,504	2,243,673	87.6%	56.8%
Technical Schools	800,000	-	800,000	680,996	161,862	(42,858)	105.4%	85.1%
Debt Service	11,057,553	-	11,057,553	10,381,425	-	676,128	93.9%	93.9%
Insurance	1,240,000	18,911	1,258,911	1,190,589	15,243	53,079	95.8%	94.6%
Health Insurance	23,147,462	-	23,147,462	9,477,284	-	13,670,178	40.9%	40.9%
Unemployment	160,000	-	160,000	54,839	1,075	104,086	34.9%	34.3%
Retirement	12,897,390	-	12,897,390	12,897,390	-	-	100.0%	100.0%
Reserve Fund	200,000	-	200,000	-	-	200,000	0.0%	0.0%
OPEB Appropriation	1,696,026	-	1,696,026	1,696,026	-	-	100.0%	100.0%
<b>Total Other Expenses - General Fund</b>	<b>80,512,969</b>	<b>2,912,042</b>	<b>83,425,011</b>	<b>56,225,768</b>	<b>8,826,779</b>	<b>18,372,463</b>	<b>78.0%</b>	<b>67.4%</b>
Water Enterprise	6,782,728	1,046,651	7,829,379	5,284,332	1,348,857	1,196,190	84.7%	67.5%
Sewer Enterprise	4,936,767	346,744	5,283,511	3,898,831	733,635	651,045	87.7%	73.8%
<b>Total Other Expenses - Enterprise Funds</b>	<b>11,719,495</b>	<b>1,393,395</b>	<b>13,112,890</b>	<b>9,183,162</b>	<b>2,082,492</b>	<b>1,847,236</b>	<b>85.9%</b>	<b>70.0%</b>
<b>Total - General Fund</b>	<b>190,636,617</b>	<b>2,589,199</b>	<b>193,225,816</b>	<b>128,650,085</b>	<b>35,388,953</b>	<b>29,186,777</b>	<b>84.9%</b>	<b>66.6%</b>
<b>Total - Enterprise Funds</b>	<b>14,413,546</b>	<b>1,393,395</b>	<b>15,806,941</b>	<b>11,049,513</b>	<b>2,082,492</b>	<b>2,674,936</b>	<b>83.1%</b>	<b>69.9%</b>

**Town of Andover**  
**FY 2022 Reserve Account and Compensation Fund**  
**As of 3/31/22**

**RESERVE FUND**

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Appropriation by Vote of Town Meeting June 2021	\$ 200,000.00
Transfers by Vote of Town Meeting	0.00
Transfers by Authority of the Finance Committee	0.00
Available Balance	<u>\$ 200,000.00</u>

**COMPENSATION FUND**

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Appropriation by Vote of Town Meeting June 2021	\$ 155,326.00
Transfers by Vote of Town Meeting	0.00
Transfer by Authority of the Select Board	0.00
Available Balance	<u>\$ 155,326.00</u>



**Town of Andover**  
**FY 2022 Revolving Accounts**  
(M.G.L. CH. 44, § 53 E1/2)  
As of 3/31/22

	CD & P Legal Notices Acct 5550	Library Lost/Damaged Materials Acct 5631	CD & P Health Services Clinics Acct 5557	Recreation Special Services Acct 5552	Youth Services Acct 5553	Facilities Field Maintenance Acct 5622	Elder Services Acct 5554	Police Antenna Uses Acct 5653	School Photocopy Fees Acct 4510	Facilities Compost Program Acct 5666	DPW Solid Waste Fees Acct 5667	CD & P Stormwater Management Acct 5668	Fire Emergency Billing Acct 5669	Health Services Inspections Acct 5670	School Professional Development Acct 4500	Student Technology Rental Acct 4260
Balance thru 6/30/2020	16,599	14,082	26,344	227,426	199,511	68,107	129,857	39,289	28,080	23,927	58,090	0	23,942	92,715	2,719	15,210
Receipts thru 6/30/2021	31,045	1,044	40,322	605,596	354,496	56,938	43,954	7,426	1,237	30,275	31,661	0	6,732	53,168	800	18,850
Expenditures thru 6/30/2021	26,394	619	67,354	435,669	224,274	16,140	40,090	0	100	39,705	13,464	0	29,993	25,891	240	20,884
Balance thru 6/30/2021	21,250	14,507	-688	397,353	329,733	108,905	133,721	46,715	29,218	14,497	76,288	0	681	119,994	3,279	13,176
Receipts thru 3/31/2022	22,360	3,355	38,411	1,297,823	107,650	37,475	63,251	5,193	11,618	9,574	10,269	0	0	53,000	0	15,080
Expenditures thru 3/31/2022	18,109	356	28,889	814,352	114,873	16,167	54,258	0	0	1,336	3,920	0	0	6,096	0	20,624
Balance thru 3/31/2022	25,501	17,506	8,833	880,823	322,511	130,212	142,715	51,908	40,836	22,735	82,637	0	681	166,898	3,279	7,633

Spending Authorization Art 6G - ATM 21	\$20,000	\$20,000	\$60,000	\$750,000	\$400,000	\$150,000	\$225,000	\$50,000	\$10,000	\$60,000	\$40,000	\$5,000	\$100,000	\$100,000	\$50,000	\$200,000
Y-T-D % Spent	90.54%	1.78%	48.15%	108.58%	28.72%	10.78%	24.11%	0.00%	0.00%	2.23%	9.80%	0.00%	0.00%	6.10%	0.00%	10.31%

**Town of Andover  
Capital Projects  
3/31/2022**

	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>Total Available</u>
Budget	1,078,000	1,120,000	1,495,643	1,040,000	1,011,600	1,150,000	1,185,000	
Expended	1,078,000	1,119,821	1,489,626	1,036,539	970,561	910,883	546,347	
Encumbered	-	-	-	-	18,985	122,226	124,363	
<b>Total School CIP</b>	-	179	6,017	3,461	22,054	116,891	514,290	662,892
Budget	112,000	222,000	579,018	487,000	1,044,098	902,108	137,000	
Expended	77,000	191,142	553,143	396,812	701,801	673,289	-	
Encumbered	4,400	-	9,300	9,754	33,545	99,926	37,700	
<b>Total General Government CIP</b>	30,600	30,858	16,575	80,433	308,752	128,892	99,300	695,411
Budget	-	-	32,214	-	-	-	-	
Expended	-	-	28,601	-	-	-	-	
Encumbered	-	-	-	-	-	-	-	
<b>Total Youth Services CIP</b>	-	-	3,613	-	-	-	-	3,613
Budget	70,000	50,000	-	-	-	-	-	
Expended	66,873	50,000	-	-	-	-	-	
Encumbered	-	-	-	-	-	-	-	
<b>Total Recreation CIP</b>	3,127	-	-	-	-	-	-	3,127
Budget	25,000	25,000	-	-	10,000	50,000	-	
Expended	25,000	25,000	-	-	-	4,075	-	
Encumbered	-	-	-	-	-	10,925	-	
<b>Total Library CIP</b>	-	-	-	-	10,000	35,000	-	45,000
Budget	590,000	623,000	800,000	946,000	1,303,000	468,000	1,180,000	
Expended	590,000	623,000	779,446	934,358	1,243,385	289,208	275,899	
Encumbered	-	-	1,355	9,908	38,488	40,536	202,012	
<b>Total Facilities CIP</b>	-	-	19,199	1,734	21,127	138,255	702,089	882,404
Budget	285,000	195,000	293,500	250,077	195,000	195,000	255,000	
Expended	285,000	195,000	293,400	249,159	195,000	179,055	41,700	
Encumbered	-	-	-	-	-	-	-	
<b>Total Police CIP</b>	-	-	100	918	-	15,945	213,300	230,263
Budget	50,000	20,000	63,500	214,000	-	96,000	88,000	
Expended	37,332	20,000	61,352	201,715	-	96,000	77,383	
Encumbered	-	-	-	-	-	-	-	
<b>Total Fire CIP</b>	12,668	-	2,148	12,285	-	-	10,617	37,718
Budget	240,000	285,000	415,000	328,000	400,000	-	165,000	
Expended	234,163	257,845	363,644	323,147	377,246	-	-	
Encumbered	5,838	17,525	5,223	4,312	22,662	-	-	
<b>Total DPW CIP</b>	-	9,631	46,132	541	92	-	165,000	221,396
Budget	1,372,000	1,420,000	2,183,232	2,225,077	2,952,098	1,711,108	1,825,000	
Expended	1,315,367	1,361,987	2,079,587	2,105,191	2,517,432	1,241,628	394,983	
Encumbered	10,238	17,525	15,878	23,975	94,694	151,388	239,712	
<b>Total Town CIP</b>	46,396	40,489	87,767	95,911	339,972	318,092	1,190,306	2,118,932
Budget	2,450,000	2,540,000	3,678,875	3,265,077	3,963,698	2,861,108	3,010,000	
Expended	2,393,367	2,481,808	3,569,212	3,141,730	3,487,993	2,152,511	941,330	
Encumbered	10,238	17,525	15,878	23,975	113,679	273,614	364,075	
<b>Grand Total</b>	46,396	40,667	93,784	99,372	362,026	434,983	1,704,595	2,781,824