

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2007

	<i>Beginning Encumbrance</i>	<i>Fiscal 2007 Budget</i>	<i>Ending Encumbrance</i>	<i>Adjusted Budget</i>	<i>010 Expended</i>	<i>012 Expended</i>	<i>Total Expended</i>	<i>Variance</i>
Moderator Salary	0.00	50.00	0.00	50.00	50.00	0.00	50.00	0.00
Moderator Other Charges	0.00	250.00	0.00	250.00	64.82	0.00	64.82	185.18
TOTAL MODERATOR	0.00	300.00	0.00	300.00	114.82	0.00	114.82	185.18
Selectmen Salaries	0.00	500.00	0.00	500.00	500.00	0.00	500.00	0.00
Selectmen Purchased Services	0.00	2,790.00	0.00	2,790.00	3,280.00	0.00	3,280.00	(490.00)
Selectmen Public Information Expense	0.00	2,500.00	0.00	2,500.00	2,000.00	0.00	2,000.00	500.00
Selectmen Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Selectmen Other Charges	0.00	4,530.00	0.00	4,530.00	4,540.00	0.00	4,540.00	(10.00)
Connect Municipal Bldgs to Sewer System	43,000.00	0.00	1,757.00	41,243.00	0.00	41,243.00	41,243.00	0.00
Post-Closure Landfill Monitoring	11,416.00	0.00	0.00	11,416.00	0.00	8,840.00	8,840.00	2,576.00
Post-Closure Landfill Monitoring	0.00	17,000.00	9,800.00	7,200.00	0.00	7,200.00	7,200.00	0.00
Needs Assessment/Feasibility Study	0.00	150,000.00	134,316.41	15,683.59	0.00	15,683.59	15,683.59	0.00
Pollution Discharge Elimination Compliance	28,000.00	0.00	14,545.00	13,455.00	0.00	13,455.00	13,455.00	0.00
Negotiate Solid Waste/Recycling Contract	5,000.00	0.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00
<i>Town Wide Comprehensive Plan</i>	5,209.02	0.00	5,209.02	0.00	0.00	0.00	0.00	0.00
TOTAL SELECTMEN	92,625.02	177,320.00	165,627.43	104,317.59	10,320.00	86,421.59	96,741.59	7,576.00
Town Administrator Salaries	0.00	137,020.00	0.00	137,020.00	135,148.56	0.00	135,148.56	1,871.44
Town Administrator Purchased Services	0.00	2,450.00	0.00	2,450.00	2,459.96	0.00	2,459.96	(9.96)
Town Administrator Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Town Administrator Other Charges	0.00	3,750.00	0.00	3,750.00	3,591.19	0.00	3,591.19	158.81
Wage & Classification Study	0.00	7,500.00	7,500.00	0.00	0.00	0.00	0.00	0.00
<i>Elderly Community Service Program</i>	2,824.73	14,300.00	5,177.02	11,947.71	0.00	11,947.71	11,947.71	0.00
TOTAL TOWN ADMINISTRATOR	2,824.73	165,020.00	12,677.02	155,167.71	141,199.71	11,947.71	153,147.42	2,020.29
Finance Committee Purchased Services	0.00	155.00	0.00	155.00	0.00	0.00	0.00	155.00
<i>Reserve Fund</i>	0.00	16,368.00	0.00	16,368.00	0.00	0.00	0.00	16,368.00
TOTAL FINANCE COMMITTEE	0.00	16,523.00	0.00	16,523.00	0.00	0.00	0.00	16,523.00
Finance Director Salary and Wages	0.00	45,205.00	0.00	45,205.00	44,149.36	0.00	44,149.36	1,055.64
Finance Director Purchased Services	437.50	125,000.00	15,000.00	110,437.50	109,584.33	437.50	110,021.83	415.67
Finance Director Supplies	0.00	600.00	224.95	375.05	310.46	0.00	310.46	64.59
Finance Director Other Charges	0.00	500.00	0.00	500.00	301.19	0.00	301.19	198.81
TOTAL FINANCE DIRECTOR	437.50	171,305.00	15,224.95	156,517.55	154,345.34	437.50	154,782.84	1,734.71
<i>Town Audit</i>	0.00	30,500.00	0.00	30,500.00	23,500.00	0.00	23,500.00	7,000.00
<i>Town Audit (Enc)</i>	20,500.00	0.00	0.00	20,500.00	0.00	13,500.00	13,500.00	7,000.00
TOTAL TOWN AUDIT	20,500.00	30,500.00	0.00	51,000.00	23,500.00	13,500.00	37,000.00	14,000.00

Town of West Boylston
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 For the Year Ended June 30, 2007

	<i>Beginning Encumbrance</i>	<i>Fiscal 2007 Budget</i>	<i>Ending Encumbrance</i>	<i>Adjusted Budget</i>	<i>010 Expended</i>	<i>012 Expended</i>	<i>Total Expended</i>	<i>Variance</i>
Assessor's Salaries	0.00	26,355.00	0.00	26,355.00	26,000.33	0.00	26,000.33	354.67
Assessor's Purchased Services	26.00	61,926.00	0.00	61,952.00	56,671.14	26.00	56,697.14	5,254.86
Assessor's Supplies	0.00	100.00	0.00	100.00	29.93	0.00	29.93	70.07
Assessor's Other Charges	0.00	275.00	0.00	275.00	92.98	0.00	92.98	182.02
Assessor's Cyclical Inspection Program	0.00	30,000.00	16,342.50	13,657.50	0.00	13,657.50	13,657.50	0.00
TOTAL ASSESSORS	26.00	118,656.00	16,342.50	102,339.50	82,794.38	13,683.50	96,477.88	5,861.62
Treasurer/Collector Salaries	0.00	120,250.00	0.00	120,250.00	115,671.33	0.00	115,671.33	4,578.67
Treasurer/Collector Purchased Services	0.00	14,655.00	0.00	14,655.00	13,650.79	0.00	13,650.79	1,004.21
Treasurer/Collector Supplies	0.00	50.00	0.00	50.00	85.71	0.00	85.71	(35.71)
Treasurer/Collector Other Charges	0.00	2,250.00	0.00	2,250.00	1,666.48	0.00	1,666.48	583.52
Tax Title Expense	4,072.26	0.00	3,280.26	792.00	0.00	792.00	792.00	0.00
TOTAL TREASURER/COLLECTOR	4,072.26	137,205.00	3,280.26	137,997.00	131,074.31	792.00	131,866.31	6,130.69
Town Counsel	4,170.75	103,497.50	0.00	107,668.25	98,636.59	4,170.75	102,807.34	4,860.91
TOTAL TOWN COUNSEL	4,170.75	103,497.50	0.00	107,668.25	98,636.59	4,170.75	102,807.34	4,860.91
Personnel Board Other Charges	0.00	100.00	0.00	100.00	0.00	0.00	0.00	100.00
TOTAL PERSONNEL BOARD	0.00	100.00	0.00	100.00	0.00	0.00	0.00	100.00
Computer Salaries & Wages	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00	0.00
Computer Purchased Services	3,195.00	63,960.00	10,275.60	56,879.40	53,684.25	3,195.00	56,879.25	0.15
Computer Supplies	0.00	10,315.00	0.00	10,315.00	10,314.75	0.00	10,314.75	0.25
Computer Other Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Capital Outlay	0.00	2,300.00	0.00	2,300.00	2,299.08	0.00	2,299.08	0.92
TOTAL DATA PROCESSING	3,195.00	79,575.00	10,275.60	72,494.40	69,298.08	3,195.00	72,493.08	1.32
Town Clerk Salaries	0.00	54,413.00	0.00	54,413.00	53,983.56	0.00	53,983.56	429.44
Town Clerk Purchased Services	0.00	500.00	0.00	500.00	380.08	0.00	380.08	119.92
Town Clerk Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Town Clerk Other Charges	0.00	1,020.00	0.00	1,020.00	857.27	0.00	857.27	162.73
TOTAL TOWN CLERK	0.00	55,933.00	0.00	55,933.00	55,220.91	0.00	55,220.91	712.09

Town of West Boylston
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For the Year Ended June 30, 2007

	<i>Beginning Encumbrance</i>	<i>Fiscal 2007 Budget</i>	<i>Ending Encumbrance</i>	<i>Adjusted Budget</i>	<i>010 Expended</i>	<i>012 Expended</i>	<i>Total Expended</i>	<i>Variance</i>
Elections Salaries	0.00	12,100.00	0.00	12,100.00	10,455.25	0.00	10,455.25	1,644.75
Elections Purchased Services	0.00	12,220.00	0.00	12,220.00	0.00	0.00	0.00	12,220.00
Elections Purchased Supplies	1,040.00	0.00	0.00	1,040.00	0.00	786.24	786.24	253.76
Elections Other Charges	0.00	3,000.00	0.00	3,000.00	14,573.95	0.00	14,573.95	(11,573.95)
Elections CapitalOutlay	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
TOTAL ELECTIONS & REGISTRATIONS	6,040.00	27,320.00	0.00	33,360.00	25,029.20	5,786.24	30,815.44	2,544.56
Public Safety H.Q. Salaries	0.00	19,350.00	0.00	19,350.00	19,350.00	0.00	19,350.00	0.00
Public Safety H.Q. Purchased Services	0.00	30,000.00	0.00	30,000.00	28,330.48	0.00	28,330.48	1,669.52
Public Safety H.Q. Purchased Supplies	0.00	7,500.00	0.00	7,500.00	6,236.96	0.00	6,236.96	1,263.04
<i>Plans/Specifications/Estimates</i>	1,108.00	0.00	1,108.00	0.00	0.00	0.00	0.00	0.00
<i>Safety Complex Improvements</i>	15,020.91	0.00	15,020.91	0.00	0.00	0.00	0.00	0.00
TOTAL PUBLIC SAFETY HEADQUARTERS	16,128.91	56,850.00	16,128.91	56,850.00	53,917.44	0.00	53,917.44	2,932.56
Mixer Purchased Services	0.00	17,000.00	5,138.15	11,861.85	5,293.23	0.00	5,293.23	6,568.62
TOTAL MIXTER BLDG SEWER USAGE	0.00	17,000.00	5,138.15	11,861.85	5,293.23	0.00	5,293.23	6,568.62

Town of West Boylston
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For the Year Ended June 30, 2007

	<i>Beginning Encumbrance</i>	<i>Fiscal 2007 Budget</i>	<i>Ending Encumbrance</i>	<i>Adjusted Budget</i>	<i>010 Expended</i>	<i>012 Expended</i>	<i>Total Expended</i>	<i>Variance</i>
Mixer Salaries	0.00	12,000.00	0.00	12,000.00	11,232.00	0.00	11,232.00	768.00
Mixer Purchased Services	0.00	69,900.00	0.00	69,900.00	69,830.24	0.00	69,830.24	69.76
Mixer Supplies	0.00	13,300.00	0.00	13,300.00	2,909.90	0.00	2,909.90	10,390.10
Mixer Consolidated Supplies	0.00	8,000.00	0.00	8,000.00	17,621.11	0.00	17,621.11	(9,621.11)
Prior Year Bill (Roof Repairs)	0.00	5,084.79	0.00	5,084.79	0.00	5,084.79	5,084.79	0.00
TOTAL MIXTER BUILDING	0.00	108,284.79	0.00	108,284.79	101,593.25	5,084.79	106,678.04	1,606.75
Print Town Report	0.00	3,361.00	0.00	3,361.00	3,318.76	0.00	3,318.76	42.24
TOTAL PRINT TOWN REPORT	0.00	3,361.00	0.00	3,361.00	3,318.76	0.00	3,318.76	42.24
TOTAL GENERAL GOVERNMENT	150,020.17	1,268,750.29	244,694.82	1,174,075.64	955,656.02	145,019.08	1,100,675.10	73,400.54
Police Salaries	0.00	902,179.00	0.00	902,179.00	902,177.71	0.00	902,177.71	1.29
Police Purchased Services	0.00	14,236.00	0.00	14,236.00	14,215.63	0.00	14,215.63	20.37
Police Training	0.00	9,995.07	0.00	9,995.07	9,995.07	0.00	9,995.07	0.00
Police Supplies	81.41	7,074.93	65.00	7,091.34	7,047.98	81.41	7,129.39	(38.05)
Police Other Charges	0.00	3,350.00	0.00	3,350.00	3,298.64	0.00	3,298.64	51.36
Police Capital Outlay	0.00	31,501.00	0.00	31,501.00	31,500.90	0.00	31,500.90	0.10
TOTAL POLICE	81.41	968,336.00	65.00	968,352.41	968,235.93	81.41	968,317.34	35.07
Fire Salaries	0.00	390,231.00	0.00	390,231.00	385,701.30	0.00	385,701.30	4,529.70
Fire Purchased Services	8,343.82	36,674.50	0.00	45,018.32	36,601.32	7,496.50	44,097.82	920.50
Fire Training	1,747.08	6,000.00	0.00	7,747.08	5,963.30	1,747.08	7,710.38	36.70
Fire Supplies	5,461.40	58,983.69	0.00	64,445.09	57,070.48	5,085.22	62,155.70	2,289.39
Fire Other Charges	0.00	4,000.00	0.00	4,000.00	5,042.58	0.00	5,042.58	(1,042.58)
Ambulance Billing Service	12,515.65	0.00	0.00	12,515.65	0.00	12,515.65	12,515.65	0.00
Ambulance Billing Service	0.00	24,000.00	19,376.73	4,623.27	0.00	4,623.27	4,623.27	0.00
SAFE Program Expenses	1,156.81	0.00	607.33	549.48	0.00	549.48	549.48	0.00
New Firefighter Training and Equipment	22.63	0.00	0.00	22.63	0.00	0.00	0.00	22.63
Install Gas Tank/Imp. Generator	527.81	0.00	0.00	527.81	0.00	0.00	0.00	527.81
Public Safety Building Repairs/Renovations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Hepatitis B Immunizations	510.80	0.00	510.80	0.00	0.00	0.00	0.00	0.00
TOTAL FIRE	30,286.00	519,889.19	20,494.86	529,680.33	490,378.98	32,017.20	522,396.18	7,284.15

Town of West Boylston
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For the Year Ended June 30, 2007

	<i>Beginning Encumbrance</i>	<i>Fiscal 2007 Budget</i>	<i>Ending Encumbrance</i>	<i>Adjusted Budget</i>	<i>010 Expended</i>	<i>012 Expended</i>	<i>Total Expended</i>	<i>Variance</i>
Communications Salaries	0.00	186,800.00	0.00	186,800.00	186,750.89	0.00	186,750.89	49.11
Communications Purchased Services	520.95	45,785.00	123.29	46,182.66	45,390.80	520.95	45,911.75	270.91
Communications Training	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Communications Supplies	84.25	2,675.00	624.17	2,135.08	2,156.56	84.25	2,240.81	(105.73)
Communications Other Charges	0.00	2,000.00	0.00	2,000.00	2,158.17	0.00	2,158.17	(158.17)
TOTAL PUBLIC SAFETY COMMUNICATIONS	605.20	237,260.00	747.46	237,117.74	236,456.42	605.20	237,061.62	56.12
Building Inspector Salaries	0.00	74,501.00	0.00	74,501.00	61,402.85	0.00	61,402.85	13,098.15
Building Inspector Purchased Services	75.00	4,750.00	0.00	4,825.00	1,937.90	75.00	2,012.90	2,812.10
Building Inspector Supplies	0.00	3,500.00	0.00	3,500.00	2,121.54	0.00	2,121.54	1,378.46
Building Inspector Other Charges	275.00	500.00	0.00	775.00	4,362.64	275.00	4,637.64	(3,862.64)
TOTAL BUILDING INSPECTOR	350.00	83,251.00	0.00	83,601.00	69,824.93	350.00	70,174.93	13,426.07
Gas Inspector Salary	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Plumbing Inspector Salary	0.00	10,780.00	0.00	10,780.00	8,675.00	0.00	8,675.00	2,105.00
TOTAL GAS/PLUMBING INSPECTORS	0.00	10,780.00	0.00	10,780.00	8,675.00	0.00	8,675.00	2,105.00
Sealer of Weights Purchased Services	0.00	1,960.00	0.00	1,960.00	1,750.00	0.00	1,750.00	210.00
TOTAL SEALER OF WEIGHTS	0.00	1,960.00	0.00	1,960.00	1,750.00	0.00	1,750.00	210.00
Wiring Inspector Salary	0.00	8,330.00	0.00	8,330.00	7,377.00	0.00	7,377.00	953.00
TOTAL WIRING INSPECTOR	0.00	8,330.00	0.00	8,330.00	7,377.00	0.00	7,377.00	953.00
Civil Defense Purchased Services	0.00	1,616.00	0.00	1,616.00	1,636.66	0.00	1,636.66	(20.66)
Civil Defense Supplies	1,582.86	2,500.00	0.00	4,082.86	2,450.14	1,582.86	4,033.00	49.86
TOTAL CIVIL DEFENSE	1,582.86	4,116.00	0.00	5,698.86	4,086.80	1,582.86	5,669.66	29.20
Animal Control Salary	0.00	8,550.00	0.00	8,550.00	8,356.49	0.00	8,356.49	193.51
Animal Control Purchased Services	0.00	1,050.00	0.00	1,050.00	621.42	0.00	621.42	428.58
Animal Control Supplies	0.00	150.00	0.00	150.00	251.82	0.00	251.82	(101.82)
Animal Control Other Charges	0.00	150.00	0.00	150.00	273.23	0.00	273.23	(123.23)
TOTAL ANIMAL CONTROL	0.00	9,900.00	0.00	9,900.00	9,502.96	0.00	9,502.96	397.04

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Tree Warden Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tree Warden Other Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tree Warden Shade Tree Maintenance	2,219.00	0.00	45.00	2,174.00	0.00	2,174.00	2,174.00	0.00
TOTAL TREE WARDEN	2,219.00	0.00	45.00	2,174.00	0.00	2,174.00	2,174.00	0.00
TOTAL PUBLIC SAFETY	35,124.47	1,843,822.19	21,352.32	1,857,594.34	1,796,288.02	36,810.67	1,833,098.69	24,495.65
Education-Expenses	0.00	8,869,690.00	48,802.27	8,820,887.73	8,820,887.73	0.00	8,820,887.73	0.00
Education-Purchased Services (Enc)	5,818.81	0.00	0.00	5,818.81	0.00	5,317.13	5,317.13	501.68
School Security System Operation Sensors	19,000.00	0.00	3,374.00	15,626.00	0.00	15,626.00	15,626.00	0.00
Needs Assessment/Feasibility Study	0.00	30,000.00	30,000.00	0.00	0.00	0.00	0.00	0.00
TOTAL EDUCATION	24,818.81	8,899,690.00	82,176.27	8,842,332.54	8,820,887.73	20,943.13	8,841,830.86	501.68
Highway Salaries	0.00	332,500.00	0.00	332,500.00	331,012.53	0.00	331,012.53	1,487.47
Highway Purchased Services	0.00	62,500.00	0.00	62,500.00	45,373.23	0.00	45,373.23	17,126.77
Highway Road Improvements	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00
Highway Supplies	0.00	37,482.00	0.00	37,482.00	47,969.13	0.00	47,969.13	(10,487.13)
Parks Maintenance	0.00	21,000.00	0.00	21,000.00	20,999.42	0.00	20,999.42	0.58
Municipal Gasoline and Fuel	0.00	67,000.00	0.00	67,000.00	63,673.19	0.00	63,673.19	3,326.81
Highway Other Charges	0.00	6,596.00	0.00	6,596.00	6,073.00	0.00	6,073.00	523.00
One-Ton Truck	0.00	43,000.00	2,012.45	40,987.55	0.00	40,987.55	40,987.55	0.00
Construct/Pave Parking Lot	935.01	0.00	0.00	935.01	0.00	0.00	0.00	935.01
Woodland Park Improvements	1,969.29	0.00	1,969.29	0.00	0.00	0.00	0.00	0.00
Drainage & Roadway Improvements	50,649.38	0.00	43,524.24	7,125.14	0.00	7,125.14	7,125.14	0.00
TOTAL STREETS AND PARKS	53,553.68	571,078.00	47,505.98	577,125.70	516,100.50	48,112.69	564,213.19	12,912.51

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2007

	<i>Beginning Encumbrance</i>	<i>Fiscal 2007 Budget</i>	<i>Ending Encumbrance</i>	<i>Adjusted Budget</i>	<i>010 Expended</i>	<i>012 Expended</i>	<i>Total Expended</i>	<i>Variance</i>
Snow Removal Salaries	0.00	50,800.00	0.00	50,800.00	32,772.57	0.00	32,772.57	18,027.43
Snow Removal Purchased Services	0.00	20,000.00	0.00	20,000.00	10,738.63	0.00	10,738.63	9,261.37
Snow Removal Supplies	0.00	32,000.00	0.00	32,000.00	69,877.72	0.00	69,877.72	(37,877.72)
Snow Removal Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SNOW REMOVAL	0.00	102,800.00	0.00	102,800.00	113,388.92	0.00	113,388.92	(10,588.92)
Street Lighting	0.00	79,561.00	0.00	79,561.00	79,560.96	0.00	79,560.96	0.04
TOTAL STREET LIGHTING	0.00	79,561.00	0.00	79,561.00	79,560.96	0.00	79,560.96	0.04
Trash Removal and Tipping Fees	6,194.38	378,830.00	0.00	385,024.38	378,830.00	0.00	378,830.00	6,194.38
TOTAL TRASH REMOVAL & TIPPING	6,194.38	378,830.00	0.00	385,024.38	378,830.00	0.00	378,830.00	6,194.38
Cemetery Salaries	0.00	38,823.00	0.00	38,823.00	38,516.99	0.00	38,516.99	306.01
Cemetery Supplies	0.00	400.00	0.00	400.00	0.00	0.00	0.00	400.00
Cemetery Improvements	505.27	0.00	505.27	0.00	0.00	0.00	0.00	0.00
TOTAL CEMETERY	505.27	39,223.00	505.27	39,223.00	38,516.99	0.00	38,516.99	706.01
TOTAL PUBLIC WORKS	60,253.33	1,171,492.00	48,011.25	1,183,734.08	1,126,397.37	48,112.69	1,174,510.06	9,224.02
Council on Aging Salaries	0.00	63,829.00	0.00	63,829.00	63,827.68	0.00	63,827.68	1.32
Council on Aging Purchased Services	0.00	1,020.00	0.00	1,020.00	726.54	0.00	726.54	293.46
TOTAL COUNCIL ON AGING	0.00	64,849.00	0.00	64,849.00	64,554.22	0.00	64,554.22	294.78

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2007

	<i>Beginning Encumbrance</i>	<i>Fiscal 2007 Budget</i>	<i>Ending Encumbrance</i>	<i>Adjusted Budget</i>	<i>010 Expended</i>	<i>012 Expended</i>	<i>Total Expended</i>	<i>Variance</i>
Veteran's Services Salary	0.00	1,581.00	0.00	1,581.00	1,581.00	0.00	1,581.00	0.00
Veteran's Services Purchased Services	0.00	200.00	0.00	200.00	25.69	0.00	25.69	174.31
Veteran's Services Supplies	0.00	0.00	0.00	0.00	28.69	0.00	28.69	(28.69)
Veteran's Services Other Charges	0.00	0.00	0.00	0.00	254.09	0.00	254.09	(254.09)
Veteran's Services Travel	0.00	300.00	0.00	300.00	191.53	0.00	191.53	108.47
Veteran's Benefits	0.00	13,430.50	0.00	13,430.50	13,430.50	0.00	13,430.50	0.00
TOTAL VETERANS SERVICES	0.00	15,511.50	0.00	15,511.50	15,511.50	0.00	15,511.50	0.00
TOTAL HUMAN SERVICES	0.00	80,360.50	0.00	80,360.50	80,065.72	0.00	80,065.72	294.78
Library Salaries	0.00	205,186.00	0.00	205,186.00	199,382.08	0.00	199,382.08	5,803.92
Library Purchased Services	0.00	61,261.00	0.00	61,261.00	61,261.00	0.00	61,261.00	0.00
Library Books and Materials	0.00	48,906.00	0.00	48,906.00	48,906.00	0.00	48,906.00	0.00
Library Supplies	0.00	6,400.00	0.00	6,400.00	6,400.00	0.00	6,400.00	0.00
Library - Heating System Repairs	0.00	3,729.00	0.00	3,729.00	0.00	3,729.00	3,729.00	0.00
TOTAL LIBRARY	0.00	325,482.00	0.00	325,482.00	315,949.08	3,729.00	319,678.08	5,803.92
<i>Develop/Improve Playing Fields</i>	7,809.32	0.00	0.00	7,809.32	0.00	7,809.32	7,809.32	0.00
<i>Develop/Improve Playing Fields</i>	113.80	0.00	0.00	113.80	0.00	113.80	113.80	0.00
TOTAL PARKS	7,923.12	0.00	0.00	7,923.12	0.00	7,923.12	7,923.12	0.00
Summer Programs & Swimming	12,000.00	0.00	0.00	12,000.00	0.00	11,999.96	11,999.96	0.04
TOTAL RECREATION	12,000.00	0.00	0.00	12,000.00	0.00	11,999.96	11,999.96	0.04
Historical Commission - Art 4 10/2005	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00
Memorial Day Purchased Services	0.00	2,210.00	0.00	2,210.00	2,210.00	0.00	2,210.00	0.00
Bicentennial Committee Expenses	6,901.32	5,000.00	0.00	11,901.32	0.00	11,901.32	11,901.32	0.00
Arts Council Purchased Services	0.00	500.00	0.00	500.00	471.21	0.00	471.21	28.79
TOTAL OTHER CULTURE AND RECREATION	8,901.32	7,710.00	2,000.00	14,611.32	2,681.21	11,901.32	14,582.53	28.79
TOTAL CULTURE AND RECREATION	28,824.44	333,192.00	2,000.00	360,016.44	318,630.29	35,553.40	354,183.69	5,832.75
<i>Maturing Debt-Principal</i>	0.00	915,301.00	0.00	915,301.00	915,301.00	0.00	915,301.00	0.00
<i>Maturing Debt-Interest</i>	0.00	546,813.00	0.00	546,813.00	532,617.53	0.00	532,617.53	14,195.47
<i>Interest on Temporary Loans</i>	0.00	87,630.00	0.00	87,630.00	77,630.56	0.00	77,630.56	9,999.44
TOTAL DEBT SERVICE	0.00	1,549,744.00	0.00	1,549,744.00	1,525,549.09	0.00	1,525,549.09	24,194.91

Town of West Boylston
Combined Balance Sheet
All Fund Types and Account Groups
June 30, 2007

	<u>Governmental Fund Types</u>			<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Account Group</u>	<u>Totals</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Sewer Enterprise</u>	<u>Trust and Agency</u>	<u>General Long Term Debt</u>	<u>(Memorandum Only)</u>
<u>ASSETS:</u>							
Cash and Investments	2,345,088.33	\$ 1,119,456.63	\$ 93,770.52	\$ 2,391,417.37	\$ 6,122,046.00		\$ 12,071,778.85
Receivables:							
Personal Property Taxes	9,385.58						9,385.58
Real Estate Taxes	234,712.47						234,712.47
Less Allowance for Abatements	(173,891.39)						(173,891.39)
Tax Liens	93,973.33			1,552.80			95,526.13
Excise Taxes	89,829.94						89,829.94
Departmental and Other	92,913.00	20,275.97		176,387.52	12,500.00		302,076.49
Unapportioned Betterments				7,055,864.54			7,055,864.54
Apportioned Betterments				9,944.46			9,944.46
Connection Loans Not Yet Assessed				104,159.00			104,159.00
Due from Commonwealth of Mass		500,676.87					500,676.87
State Grants Awarded		283,867.89					283,867.89
State Grants Awarded - Offset		(283,867.89)					(283,867.89)
Due from Other Funds							-
Prepaid Expenses							-
Amounts to be Provided				8,318,403.82		11,126,923.00	19,445,326.82
Total Assets	\$ 2,692,011.26	\$ 1,640,409.47	\$ 93,770.52	\$ 18,057,729.51	\$ 6,134,546.00	\$ 11,126,923.00	\$ 39,745,389.76
<u>LIABILITIES AND FUND BALANCES:</u>							
Liabilities:							
Warrants and Accounts Payable	\$ 492,984.07	\$ 37,267.28	\$ -	\$ 18,924.70	\$ 34,509.43		\$ 583,685.48
Accrued Payroll and Withholdings	120,401.76	307.00		1,416.25			122,125.01
Due to Other Funds							-
Deferred Revenue:							
Property Taxes	70,206.66						70,206.66
Tax Liens	93,973.33			1,552.80			95,526.13
Excise Taxes	89,829.94						89,829.94
Other		20,275.97		7,346,355.52			7,366,631.49
Other Liabilities	62,650.96	-			3,852,758.55		3,915,409.51
Notes Payable		-	-	-			-
Bonds Payable				8,318,403.82		11,126,923.00	19,445,326.82
Total Liabilities	930,046.72	57,850.25	-	15,686,653.09	3,887,267.98	11,126,923.00	31,688,741.04
Retained Earnings & Fund Balances:							
Retained Earnings				205,424.71			205,424.71
Retained Earnings - Capital Reserve				125,875.19			125,875.19
Retained Earnings - Betterments/Debt				1,668,236.52			1,668,236.52
Reserved for Endowments					396,661.59		396,661.59
Reserved for Expenditures	402,294.05	1,269,643.49	93,770.52		61,630.31		1,827,338.37
Reserved for Petty Cash	1,540.00			100.00			1,640.00
Designated for Deficits	(29,190.68)	-					(29,190.68)
Designated for Future Years Expenditures	476,464.00	335,000.00		371,440.00	862,204.21		2,045,108.21
Undesignated	910,857.17	(22,084.27)			926,781.91		1,815,554.81
Total Fund Balances	1,761,964.54	1,582,559.22	93,770.52	2,371,076.42	2,247,278.02	-	8,056,648.72
Total Liabilities and Fund Balances	\$ 2,692,011.26	\$ 1,640,409.47	\$ 93,770.52	\$ 18,057,729.51	\$ 6,134,546.00	\$ 11,126,923.00	\$ 39,745,389.76

Town of West Boylston
 Combined Statement of Revenues, Expenditures and
 Changes in Fund Balances
 For the Year Ended June 30, 2007

	General Fund	Special Revenue Funds	Capital Projects Fund	Sewer Enterprise Fund	Trust Funds	Total (Memorandum Only)
<u>REVENUES:</u>						
Property Taxes:						
Personal Property	207,373.87					207,373.87
Real Estate	10,758,450.02					10,758,450.02
Tax Liens	36,177.89					36,177.89
Intergovernmental	4,562,266.41	1,167,091.40		284,070.04		6,013,427.85
Local Estimated Receipts:						0.00
Motor Vehicle Excise	919,476.21					919,476.21
Payments in Lieu of Taxes	581,953.66					581,953.66
Licenses, Permits, Fines & Fees	306,659.41	1,060,417.62		524,284.56		1,891,361.59
Investment Income	140,182.77	9,350.00		73,450.15	117,111.71	340,094.63
Miscellaneous	348,647.21	95,752.91		6,623.27		451,023.39
User Charges				874,956.43		874,956.43
Contributions and Donations		0.00			113,200.24	113,200.24
TOTAL REVENUES	17,861,187.45	2,332,611.93	0.00	1,763,384.45	230,311.95	22,187,495.78
<u>EXPENDITURES:</u>						
General Government	1,100,675.10	69,251.18				1,169,926.28
Public Safety	1,833,098.69	77,453.08	378,820.00		0.00	2,289,371.77
Education	8,841,830.86	1,716,660.22	126,605.58		146,276.94	10,831,373.60
Public Works	1,174,510.06	118,633.87	75,000.00	864,093.74	6,855.04	2,239,092.71
Human Services	80,065.72	100,942.70				181,008.42
Culture and Recreation	354,183.69	59,774.48			14,841.43	428,799.60
Debt Service	1,525,549.09			611,947.34		2,137,496.43
Intergovernmental	214,222.77					214,222.77
Employee Benefits and Insurance	3,281,904.81				0.00	3,281,904.81
TOTAL EXPENDITURES	18,406,040.79	2,142,715.53	580,425.58	1,476,041.08	167,973.41	22,773,196.39
REVENUES OVER/(UNDER) EXPENDITURES	(544,853.34)	189,896.40	(580,425.58)	287,343.37	62,338.54	(585,700.61)
<u>OTHER FINANCING SOURCES/(USES):</u>						
Other Financing Sources/(Uses)						0.00
Bond Proceeds			1,900,000.00	120,000.00		2,020,000.00
Operating Transfers In	577,389.19	29,776.84	0.00	0.00	231,656.83	838,822.86
Operating Transfers Out	(34,799.47)	(333,000.00)	0.00	(226,634.20)	(235,000.00)	(829,433.67)
TOTAL OTHER FINANCING SOURCES/(USES)	542,589.72	(303,223.16)	1,900,000.00	(106,634.20)	(3,343.17)	2,029,389.19
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	(2,263.62)	(113,326.76)	1,319,574.42	180,709.17	58,995.37	1,443,688.58
Fund Balances - July 1, 2006	1,764,228.16	1,695,885.98	(1,225,803.90)	2,190,367.25	2,188,282.65	6,612,960.14
Fund Balances - June 30, 2007	1,761,964.54	1,582,559.22	93,770.52	2,371,076.42	2,247,278.02	8,056,648.72

Town of West Boylston
Statement of Revenues, Expenditures and
Changes in Fund Balances
Budget vs Actual - General Fund
For the Year Ended June 30, 2007

	<i>Actual</i>	<i>Budgeted</i>	<i>Variance</i>	<i>% to Budget</i>
REVENUES:				
<u>Property Taxes:</u>				
Personal Property	207,373.87	206,737.58	636.29	
Real Estate	10,758,450.02	10,832,706.59	(74,256.57)	
Rollback Tax	0.00	0.00	0.00	
Tax Liens	36,177.89	0.00	36,177.89	
Prov. for Abatements/Exemptions	(148,903.62)	(148,903.62)	0.00	
<u>Total Property Taxes</u>	10,853,098.16	10,890,540.55	(37,442.39)	99.66%
<u>Intergovernmental:</u>				
Chapter 70 School Aid	2,737,047.00	2,737,047.00	0.00	
School Building Assistance	700,472.00	700,472.00	0.00	
Charter Tuition/Facility Reimb	63,534.00	56,794.00	6,740.00	
Lottery, Beano & Charity Games	905,694.00	905,694.00	0.00	
Additional Assistance	67,754.00	67,754.00	0.00	
Other Intergovernmental	87,765.41	77,725.00	10,040.41	
<u>Total Intergovernmental</u>	4,562,266.41	4,545,486.00	16,780.41	100.37%
<u>Local Estimated Receipts:</u>				
Motor Vehicle Excise	919,476.21	950,000.00	(30,523.79)	
Payments in Lieu of Taxes	581,953.66	560,000.00	21,953.66	
Penalties/Interest on Taxes	57,135.36	35,000.00	22,135.36	
Departmental Fees	92,343.31	60,000.00	32,343.31	
Licenses and Permits	157,180.74	210,000.00	(52,819.26)	
Investment Income	140,182.77	57,000.00	83,182.77	
Fines and Forfeits	52,187.59	44,000.00	8,187.59	
Other Local Receipts	296,459.62	22,000.00	274,459.62	
<u>Total Local Estimated Receipts</u>	2,296,919.26	1,938,000.00	358,919.26	118.52%
TOTAL REVENUES	17,712,283.83	17,374,026.55	338,257.28	101.95%
EXPENDITURES:				
General Government	1,210,179.51	1,268,750.29	58,570.78	95.38%
Public Safety	1,821,100.48	1,843,822.19	22,721.71	98.77%
Education	8,899,690.00	8,899,690.00	0.00	100.00%
Public Works	1,169,397.37	1,171,492.00	2,094.63	99.82%
Human Services	80,065.72	80,360.50	294.78	99.63%
Culture and Recreation	327,359.29	333,192.00	5,832.71	98.25%
Debt Service	1,525,549.09	1,549,744.00	24,194.91	98.44%
Intergovernmental	214,222.77	179,786.00	(34,436.77)	119.15%
Employee Benefits and Insurance	3,257,936.60	3,360,873.21	102,936.61	96.94%
TOTAL EXPENDITURES	18,505,500.83	18,687,710.19	182,209.36	99.02%
REVENUES OVER/(UNDER) EXPENDITURES	(793,217.00)	(1,313,683.64)	520,466.64	
OTHER FINANCING SOURCES/(USES):				
Operating Transfers In	577,389.19	577,389.19	0.00	100.00%
Operating Transfers Out	(5,022.63)	0.00	5,022.63	
Bond Proceeds	0.00	0.00	0.00	
Other	736,294.45	736,294.45	0.00	100.00%
TOTAL OTHER FINANCING SOURCES/(USES)	1,308,661.01	1,313,683.64	5,022.63	99.62%
REVENUES AND SOURCES OVER/(UNDER) EXPENDITURES AND USES	515,444.01	0.00	525,489.27	

Town of West Boylston
Combining Balance Sheet
Special Revenue Funds
June 30, 2007

	School Lunch	Revenue Sharing	Highway Improvements	School	Town Grants	Town Special Revenue	Septic Grant	Totals (Memorandum Only)
<u>ASSETS:</u>								
Cash and Investments	\$24,809.74	\$1,154.31	(\$377,020.56)	\$493,203.85	\$74,159.13	\$816,667.74	\$86,482.42	\$1,119,456.63
Receivables:								
Departmental and Other								0.00
Due from Homeowners							20,275.97	20,275.97
Due from Commonwealth of Mass			356,387.43	143,465.50	823.94			500,676.87
State Grants Awarded			283,867.89					
State Grants Awarded - Offset			(283,867.89)					
Due from Other Funds								0.00
Total Assets	<u>\$24,809.74</u>	<u>\$1,154.31</u>	<u>(\$20,633.13)</u>	<u>\$636,669.35</u>	<u>\$74,983.07</u>	<u>\$816,667.74</u>	<u>\$106,758.39</u>	<u>\$1,640,409.47</u>
<u>LIABILITIES AND FUND BALANCES:</u>								
Liabilities:								
Warrants and Accounts Payable	411.35		2,605.45	21,147.73	3,505.08	9,597.67		37,267.28
Accrued Payroll and Withholdings				307.00				307.00
Due to Other Funds								0.00
Deferred Revenue:							20,275.97	20,275.97
Other								0.00
Other Liabilities								0.00
Notes Payable								0.00
Total Liabilities	<u>411.35</u>	<u>0.00</u>	<u>2,605.45</u>	<u>21,454.73</u>	<u>3,505.08</u>	<u>9,597.67</u>	<u>20,275.97</u>	<u>57,850.25</u>
Fund Balances:								
Reserved for Expenditures	24,398.39		0.00	615,214.62	71,477.99	472,070.07	86,482.42	1,269,643.49
Designated for Deficits								0.00
Designated for Future Years Expenditures						335,000.00		335,000.00
Undesignated		1,154.31	(23,238.58)					(22,084.27)
Total Fund Balances	<u>24,398.39</u>	<u>1,154.31</u>	<u>(23,238.58)</u>	<u>615,214.62</u>	<u>71,477.99</u>	<u>807,070.07</u>	<u>86,482.42</u>	<u>1,582,559.22</u>
Total Liabilities and Fund Balances	<u>\$24,809.74</u>	<u>\$1,154.31</u>	<u>-\$20,633.13</u>	<u>\$636,669.35</u>	<u>\$74,983.07</u>	<u>\$816,667.74</u>	<u>\$106,758.39</u>	<u>\$1,640,409.47</u>

Town of West Boylston
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances-Special Revenue Funds
For the Year Ended June 30, 2007

	<u>School Lunch</u>	<u>Revenue Sharing</u>	<u>Highway Improvements</u>	<u>School</u>	<u>Town Grants</u>	<u>Town Special Revenue</u>	<u>Septic Repair Program</u>	<u>Total (Memorandum Only)</u>
<u>REVENUES:</u>								
Intergovernmental	45,780.39		47,853.07	950,551.00	122,906.94			1,167,091.40
Local Estimated Receipts:								
Charges for Services	212,861.36			339,306.41		508,249.85		1,060,417.62
Investment Income	1,261.54				536.76	493.80	7,057.90	9,350.00
Miscellaneous				30,720.74	6,500.00	54,900.16	3,632.01	95,752.91
Contributions and Donations								0.00
TOTAL REVENUES	259,903.29	0.00	47,853.07	1,320,578.15	129,943.70	563,643.81	10,689.91	2,332,611.93
<u>EXPENDITURES:</u>								
General Government					9,164.49	60,086.69		69,251.18
Public Safety					60,057.87	17,395.21		77,453.08
Education	289,809.28			1,426,850.94				1,716,660.22
Public Works			90,395.20		1,870.64	26,368.03		118,633.87
Human Services					13,480.00	87,462.70		100,942.70
Culture and Recreation					12,566.50	47,207.98		59,774.48
TOTAL EXPENDITURES	289,809.28	0.00	90,395.20	1,426,850.94	97,139.50	238,520.61	0.00	2,142,715.53
REVENUES OVER/(UNDER) EXPENDITURES	(29,905.99)	0.00	(42,542.13)	(106,272.79)	32,804.20	325,123.20	10,689.91	189,896.40
<u>OTHER FINANCING SOURCES/(USES):</u>								
Operating Transfers In			29,776.84					29,776.84
Operating Transfers (Out)						(333,000.00)		(333,000.00)
TOTAL OTHER FINANCING SOURCES/(USES)	0.00	0.00	29,776.84	0.00	0.00	(333,000.00)	0.00	(303,223.16)
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	(29,905.99)	0.00	(12,765.29)	(106,272.79)	32,804.20	(7,876.80)	10,689.91	(113,326.76)
Fund Balances - July 1, 2006	54,304.38	1,154.31	(10,473.29)	721,487.41	38,673.79	814,946.87	75,792.51	1,695,885.98
Fund Balances - June 30, 2007	24,398.39	1,154.31	(23,238.58)	615,214.62	71,477.99	807,070.07	86,482.42	1,582,559.22

Town of West Boylston
Combining Balance Sheet
Capital Projects
June 30, 2007

	Shrewsbury/ Hartwell Sewers	Drainage/Roadway Improvements	Woodland Street Sewers	Shrewsbury Street Easements	Sewer Fund (Business Contrib)	Library Constr/Renovation	Fire Truck	School Roof	School Gym Floor	Totals (Memorandum Only)
ASSETS:										
Cash and Investments	17,402.79	16,987.91	11,522.76	240.04	9,458.00	355.21	0.00	24,431.65	13,372.16	\$93,770.52
Receivables:										
Departmental and Other										0.00
Due from Homeowners										0.00
Due from Commonwealth of Mass										0.00
Due from Other Funds										0.00
Total Assets	\$17,402.79	\$16,987.91	\$11,522.76	\$240.04	\$9,458.00	\$355.21	\$0.00	\$24,431.65	\$13,372.16	\$93,770.52
LIABILITIES AND FUND BALANCES:										
Liabilities:										
Warrants and Accounts Payable										0.00
Accrued Payroll and Withholdings										0.00
Due to Other Funds										0.00
Deferred Revenue:										
Other										0.00
Other Liabilities										0.00
Notes Payable										0.00
Total Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balances:										
Reserved for Expenditures	17,402.79	16,987.91	11,522.76	240.04	9,458.00	355.21	0.00	24,431.65	13,372.16	93,770.52
Designated for Deficits										0.00
Designated for Future Years Expenditures										0.00
Undesignated										0.00
Total Fund Balances	17,402.79	16,987.91	11,522.76	240.04	9,458.00	355.21	0.00	24,431.65	13,372.16	93,770.52
Total Liabilities and Fund Balances	\$17,402.79	\$16,987.91	\$11,522.76	\$240.04	\$9,458.00	\$355.21	\$0.00	\$24,431.65	\$13,372.16	\$93,770.52

Town of West Boylston
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances-Capital Projects Fund
For the Year Ended June 30, 2007

	<u>Shrewsbury/ Hartwell Sewers</u>	<u>Drainage/Roadway Improvements</u>	<u>Woodland Street Sewers</u>	<u>Shrewsbury Street Easements</u>	<u>Sewer Fund (Business Contrib)</u>	<u>Library Constr/Renovation</u>	<u>Fire Truck</u>	<u>School Roof</u>	<u>School Gym Floor</u>	<u>Total (Memorandum Only)</u>
<u>REVENUES:</u>										
Intergovernmental										0.00
Investment Income										0.00
Contributions and Donations										0.00
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>EXPENDITURES:</u>										
General Government										0.00
Public Safety							378,820.00			378,820.00
Education								124,903.79	1,701.79	126,605.58
Public Works		75,000.00								75,000.00
Human Services										0.00
Culture and Recreation										0.00
TOTAL EXPENDITURES	0.00	75,000.00	0.00	0.00	0.00	0.00	378,820.00	124,903.79	1,701.79	580,425.58
REVENUES OVER/(UNDER) EXPENDITURES	0.00	(75,000.00)	0.00	0.00	0.00	0.00	(378,820.00)	(124,903.79)	(1,701.79)	(580,425.58)
<u>OTHER FINANCING SOURCES/(USES):</u>										
Bond Proceeds							412,000.00	1,390,000.00	98,000.00	1,900,000.00
Other Financing Sources/(Uses)										0.00
Operating Transfers In/(Out)										0.00
TOTAL OTHER FINANCING SOURCES/(USES)	0.00	0.00	0.00	0.00	0.00	0.00	412,000.00	1,390,000.00	98,000.00	1,900,000.00
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	0.00	(75,000.00)	0.00	0.00	0.00	0.00	33,180.00	1,265,096.21	96,298.21	1,319,574.42
Fund Balances - June 30, 2006	17,402.79	91,987.91	11,522.76	240.04	9,458.00	355.21	(33,180.00)	(1,240,664.56)	(82,926.05)	(1,225,803.90)
Fund Balances - June 30, 2007	17,402.79	16,987.91	11,522.76	240.04	9,458.00	355.21	0.00	24,431.65	13,372.16	93,770.52

Town of West Boylston
Combining Balance Sheet
Trust and Agency Funds
June 30, 2007

	Fund 81	Fund 82	Fund 84 Unemployment/ Workers Compensation	Fund 85 Stabilization	Fund 86 Capital Investment	Fund 89 Agency	Totals (Memorandum Only)
<u>ASSETS:</u>	<u>Non-Expendable</u>	<u>Expendable</u>					
Cash and Investments	\$396,661.59	\$898,202.47	\$36,630.31	\$754,993.17	\$171,788.74	\$3,863,769.72	\$6,122,046.00
Receivables:							
Departmental and Other						12,500.00	12,500.00
Due from Other Funds							0.00
Total Assets	<u>\$396,661.59</u>	<u>\$898,202.47</u>	<u>\$36,630.31</u>	<u>\$754,993.17</u>	<u>\$171,788.74</u>	<u>\$3,876,269.72</u>	<u>\$6,134,546.00</u>
<u>LIABILITIES AND FUND BALANCES:</u>							
Liabilities:							
Warrants and Accounts Payable		10,998.26				23,511.17	\$34,509.43
Accrued Payroll & Withholdings							0.00
Due to Other Funds							0.00
Other Liabilities						3,852,758.55	3,852,758.55
Total Liabilities	<u>0.00</u>	<u>10,998.26</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,876,269.72</u>	<u>3,887,267.98</u>
Fund Balances:							
Reserved for Endowments	396,661.59						396,661.59
Reserved for Expenditures		25,000.00	36,630.31				61,630.31
Designated for Future Years Expenditures		862,204.21					862,204.21
Undesignated				754,993.17	171,788.74		926,781.91
Total Fund Balances	<u>396,661.59</u>	<u>887,204.21</u>	<u>36,630.31</u>	<u>754,993.17</u>	<u>171,788.74</u>	<u>0.00</u>	<u>2,247,278.02</u>
Total Liabilities and Fund Balances	<u>\$396,661.59</u>	<u>\$898,202.47</u>	<u>\$36,630.31</u>	<u>\$754,993.17</u>	<u>\$171,788.74</u>	<u>\$3,876,269.72</u>	<u>\$6,134,546.00</u>

Town of West Boylston
Combining Statement of Revenues, Expenditures
and
Changes in Fund Balances
Trust Funds
For the Year Ended June 30, 2007

	Fund 81	Fund 82	Fund 84 Unemployment/ Workers Compensation	Fund 85 Stabilization	Fund 86 Capital Investment	Totals (Memorandum Only)
	<u>Non-Expendable</u>	<u>Expendable</u>				
<u>REVENUES:</u>						
Investment Income		68,205.12	1,218.53	37,475.13	10,212.93	117,111.71
Contributions and Donations	13,250.00	99,950.24				113,200.24
TOTAL REVENUES	<u>\$13,250.00</u>	<u>\$168,155.36</u>	<u>\$1,218.53</u>	<u>\$37,475.13</u>	<u>\$10,212.93</u>	<u>\$230,311.95</u>
<u>EXPENDITURES:</u>						
Public Safety						0.00
Education		146,276.94				146,276.94
Public Works		6,855.04				6,855.04
Culture and Recreation		14,841.43				14,841.43
Employee Benefits						0.00
TOTAL EXPENDITURES	<u>0.00</u>	<u>167,973.41</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>167,973.41</u>
REVENUES OVER/(UNDER) EXPENDITURES	13,250.00	181.95	1,218.53	37,475.13	10,212.93	62,338.54
<u>OTHER FINANCING SOURCES/(USES):</u>						
Operating Transfers In				231,656.83		231,656.83
Operating Transfers (Out)		(12,000.00)		(180,000.00)	(43,000.00)	(235,000.00)
TOTAL OTHER FINANCING SOURCES/(USES)	0.00	(12,000.00)	0.00	51,656.83	(43,000.00)	(3,343.17)
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	13,250.00	(11,818.05)	1,218.53	89,131.96	(32,787.07)	58,995.37
Fund Balances - June 30, 2006	383,411.59	899,022.26	35,411.78	665,861.21	204,575.81	2,188,282.65
Fund Balances - June 30, 2007	<u>\$396,661.59</u>	<u>\$887,204.21</u>	<u>\$36,630.31</u>	<u>\$754,993.17</u>	<u>\$171,788.74</u>	<u>\$2,247,278.02</u>