

**TOWN OF WEST BOYLSTON
OFFICE OF THE TOWN ACCOUNTANT
ANNUAL REPORT - 2010**

In accordance with Chapter 41, section 61, of the Massachusetts General Laws, I hereby submit the Annual Report of the Town Accountant for the fiscal year July 1, 2009 to June 30, 2010.

All invoices and payrolls presented during the fiscal year by the various departments were examined for accuracy and legal compliance prior to submission to the Board of Selectmen for approval and the Treasurer for disbursement of funds.

The Treasurer's cash was examined and found to be in order. Notices of the condition of appropriations and accounts were furnished, written and verbal, to the various departments and boards each month during the fiscal year.

A Combined Balance Sheet was submitted to the Department of Revenue's Division of Local Services/Bureau of Accounts for review and certification of "Free Cash".

The accounting records of the Town are maintained under the Uniform Municipal Accounting System as promulgated by the Director of Accounts. Selected financial statements follow this narrative. An audit of FY2010 activity has been conducted by the firm Melanson, Heath & Company, PC.

The office is open Monday - Friday for anyone interested in additional information.

I would like to express my thanks to all Town officials and personnel for the cooperation they have extended to myself and to the department. In particular, I wish to acknowledge the extraordinary efforts of my assistant, Shirley Keddy. Shirley has maintained a high standard of integrity in performing her various tasks and continues to display an exemplary work ethic on behalf of the citizens of West Boylston.

Respectfully submitted,
Michael J Daley
Finance Director

Town of West Boylston
Combined Balance Sheet
All Fund Types and Account Groups
June 30, 2010

	Governmental Fund Types			Proprietary Fund Type	Fiduciary Fund Type	Account Group	Totals
	General	Special Revenue	Capital Projects	Sewer Enterprise	Trust and Agency	General Long Term Debt	(Memorandum Only)
<u>ASSETS:</u>							
Cash and Investments	1,883,756.48	\$ 2,183,981.19	\$ 72,549.72	\$ 3,062,499.62	\$ 7,244,275.66		\$ 14,447,062.67
Receivables:							
Personal Property Taxes	1,353.06						1,353.06
Real Estate Taxes	198,603.44						198,603.44
Less Allowance for Abatements	(107,039.61)						(107,039.61)
Tax Liens	102,701.02			5,584.84			108,285.86
Excise Taxes	96,124.73						96,124.73
Departmental and Other	6,349.87	288,294.44		222,786.77	7,955.00		525,386.08
Unapportioned Betterments				5,959,573.03			5,959,573.03
Apportioned Betterments				9,235.81			9,235.81
Connection Loans Not Yet Assessed							-
Intergovernmental	27,924.00	800,968.82					828,892.82
Due from Other Funds							-
Prepaid Expenses	-	-					-
Amounts to be Provided				7,576,165.45		7,656,020.00	15,232,185.45
Total Assets	\$ 2,209,772.99	\$ 3,273,244.45	\$ 72,549.72	\$ 16,835,845.52	\$ 7,252,230.66	\$ 7,656,020.00	\$ 37,299,663.34
<u>LIABILITIES AND FUND BALANCES:</u>							
<u>Liabilities:</u>							
Warrants and Accounts Payable	\$ 162,598.22	\$ 24,146.39	\$ -	\$ 43,679.84	\$ 3,339.97		\$ 233,764.42
Accrued Payroll and Withholdings	226,825.19	5,230.76		1,956.13			234,012.08
Due to Other Funds							-
Deferred Revenue:							
Property Taxes	92,916.89						92,916.89
Tax Liens	102,701.02			5,584.84			108,285.86
Excise Taxes	96,124.73						96,124.73
Other		1,007,676.95		6,191,595.61			7,199,272.56
Other Liabilities	22,743.90	(36.78)			4,879,581.38		4,902,288.50
Notes Payable		-	-	84,000.00			84,000.00
Bonds Payable				7,576,165.45		7,656,020.00	15,232,185.45
Total Liabilities	703,909.95	1,037,017.32	-	13,902,981.87	4,882,921.35	7,656,020.00	28,182,850.49
<u>Retained Earnings & Fund Balances:</u>							
Retained Earnings				198,473.45			198,473.45
Retained Earnings - Capital Reserve				244,069.56			244,069.56
Retained Earnings - Betterments/Debt				2,134,624.26			2,134,624.26
Reserved for Endowments					423,161.59		423,161.59
Reserved for Expenditures	325,935.93	1,755,318.68	72,549.72	(4,611.62)	-		2,149,192.71
Reserved for Petty Cash	335.00						335.00
Designated for Deficits	(12.76)	-					(12.76)
Designated for Future Years Expenditures	310,879.00	421,250.00		360,308.00	25,000.00		1,117,437.00
Undesignated	868,725.87	59,658.45			1,921,147.72		2,849,532.04
Total Fund Balances	1,505,863.04	2,236,227.13	72,549.72	2,932,863.65	2,369,309.31	-	9,116,812.85
Total Liabilities and Fund Balances	\$ 2,209,772.99	\$ 3,273,244.45	\$ 72,549.72	\$ 16,835,845.52	\$ 7,252,230.66	\$ 7,656,020.00	\$ 37,299,663.34

Town of West Boylston
 Combined Statement of Revenues, Expenditures and
 Changes in Fund Balances
 For the Year Ended June 30, 2010

	General Fund	Special Revenue Funds	Capital Projects Fund	Sewer Enterprise Fund	Trust Funds	Total (Memorandum Only)
<u>REVENUES:</u>						
Property Taxes:						
Personal Property	867,255.33					867,255.33
Real Estate	12,052,521.17					12,052,521.17
Tax Liens	53,053.22					53,053.22
Intergovernmental	4,432,345.00	1,388,598.70		277,814.18		6,098,757.88
Local Estimated Receipts:						0.00
Motor Vehicle Excise	871,154.83					871,154.83
Payments in Lieu of Taxes	608,830.10					608,830.10
Licenses, Permits, Fines & Fees	304,217.69	1,410,727.70		640,973.08		2,355,918.47
Investment Income	6,736.78	2,537.55		19,445.72	24,477.52	53,197.57
Miscellaneous	277,343.27	274,308.19				551,651.46
User Charges				982,160.94		982,160.94
Contributions and Donations		0.00			98,016.11	98,016.11
TOTAL REVENUES	19,473,457.39	3,076,172.14	0.00	1,920,393.92	122,493.63	24,592,517.08
<u>EXPENDITURES:</u>						
General Government	976,854.00	113,446.44				1,090,300.44
Public Safety	2,008,815.16	176,277.40			0.00	2,185,092.56
Education	8,950,412.10	1,599,653.49	0.00		133,857.04	10,683,922.63
Public Works	1,409,797.02	242,128.57	0.00	1,056,023.21	6,229.82	2,714,178.62
Human Services	106,168.74	82,835.39				189,004.13
Culture and Recreation	271,295.57	70,265.79			653.97	342,215.33
Debt Service	1,563,746.24			642,675.01		2,206,421.25
Intergovernmental	339,005.40					339,005.40
Employee Benefits and Insurance	3,741,290.75				0.00	3,741,290.75
TOTAL EXPENDITURES	19,367,384.98	2,284,607.08	0.00	1,698,698.22	140,740.83	23,491,431.11
REVENUES OVER/(UNDER) EXPENDITURES	106,072.41	791,565.06	0.00	221,695.70	(18,247.20)	1,101,085.97
<u>OTHER FINANCING SOURCES/(USES):</u>						
Other Financing Sources/(Uses)	(1,205.00)					(1,205.00)
Bond Proceeds			0.00	0.00		0.00
Operating Transfers In	497,296.60	0.00	0.00	0.00	372,027.47	869,324.07
Operating Transfers Out	(340,893.14)	(429,838.79)	(21,220.80)	(31,134.33)	(87,000.00)	(910,087.06)
TOTAL OTHER FINANCING SOURCES/(USES)	155,198.46	(429,838.79)	(21,220.80)	(31,134.33)	285,027.47	(41,967.99)
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	261,270.87	361,726.27	(21,220.80)	190,561.37	266,780.27	1,059,117.98
Fund Balances - July 1, 2009	1,196,979.84	1,874,500.86	93,770.52	2,742,302.28	2,102,529.04	8,010,082.54
Prior Year Adjustment	47,612.33					47,612.33
Fund Balances - June 30, 2010	1,505,863.04	2,236,227.13	72,549.72	2,932,863.65	2,369,309.31	9,116,812.85

Town of West Boylston
Statement of Revenues, Expenditures and
Changes in Fund Balances
Budget vs Actual - General Fund
For the Year Ended June 30, 2010

	<i>Actual</i>	<i>Budgeted</i>	<i>Variance</i>	<i>% to Budget</i>
REVENUES:				
<u>Property Taxes:</u>				
Personal Property	867,255.33	868,591.31	(1,335.98)	
Real Estate	12,052,521.17	12,148,971.87	(96,450.70)	
Rollback Tax	0.00	0.00	0.00	
Tax Liens	53,053.22	0.00	53,053.22	
Prov. for Abatements/Exemptions	(108,528.75)	(108,528.75)	0.00	
<u>Total Property Taxes</u>	12,864,300.97	12,909,034.43	(44,733.46)	99.65%
<u>Intergovernmental:</u>				
Chapter 70 School Aid	2,962,652.00	2,962,652.00	0.00	
School Building Assistance	638,459.00	638,459.00	0.00	
Charter Tuition/Facility Reimb	60,259.00	57,082.00	3,177.00	
Lottery, Beano & Charity Games	702,001.00	702,001.00	0.00	
Additional Assistance	0.00	0.00	0.00	
Other Intergovernmental	68,974.00	68,998.00	(24.00)	
<u>Total Intergovernmental</u>	4,432,345.00	4,429,192.00	3,153.00	100.07%
<u>Local Estimated Receipts:</u>				
Motor Vehicle Excise	871,154.83	772,000.00	99,154.83	
Payments in Lieu of Taxes	608,830.10	630,000.00	(21,169.90)	
Penalties/Interest on Taxes	39,589.88	50,000.00	(10,410.12)	
Departmental Fees	67,057.66	55,000.00	12,057.66	
Licenses and Permits	197,570.15	105,000.00	92,570.15	
Investment Income	6,736.78	15,000.00	(8,263.22)	
Fines and Forfeits	62,070.83	45,000.00	17,070.83	
Other Local Receipts	215,272.44	96,500.00	118,772.44	
<u>Total Local Estimated Receipts</u>	2,068,282.67	1,768,500.00	299,782.67	116.95%
TOTAL REVENUES	19,364,928.64	19,106,726.43	258,202.21	101.35%
EXPENDITURES:				
General Government	1,013,258.19	1,099,760.00	86,501.81	92.13%
Public Safety	2,037,681.28	2,071,931.00	34,249.72	98.35%
Education	8,974,792.00	8,974,792.00	0.00	100.00%
Public Works	1,181,621.93	1,213,307.55	31,685.62	97.39%
Human Services	106,168.74	108,087.00	1,918.26	98.23%
Culture and Recreation	277,770.57	278,675.00	904.43	99.68%
Debt Service	1,563,746.24	1,565,101.00	1,354.76	99.91%
Intergovernmental	339,005.40	306,170.00	(32,835.40)	110.72%
Employee Benefits and Insurance	3,758,055.25	3,966,077.00	208,021.75	94.75%
TOTAL EXPENDITURES	19,252,099.60	19,583,900.55	331,800.95	98.31%
REVENUES OVER/(UNDER) EXPENDITURES	112,829.04	(477,174.12)	590,003.16	
OTHER FINANCING SOURCES/(USES):				
Operating Transfers In	497,296.60	465,000.00	32,296.60	106.95%
Operating Transfers Out	(314,000.00)	(314,000.00)	0.00	
Bond Proceeds	0.00	0.00	0.00	
Other	326,174.12	326,174.12	0.00	100.00%
TOTAL OTHER FINANCING SOURCES/(USES)	509,470.72	477,174.12	32,296.60	106.77%
REVENUES AND SOURCES OVER/(UNDER) EXPENDITURES AND USES	622,299.76	0.00	622,299.76	

School Lunch	Revenue Sharing	Highway Improvements	School	Town Grants	Town Special Revenue	Septic Grant	Community Preservation	Totals (Memorandum Only)
\$35,662.09	\$1,154.31	\$34,774.33	\$421,235.49	\$65,754.31	\$916,429.91	\$98,232.64	\$610,738.11	\$2,183,981.19
					269,326.04		2,925.05	272,251.09
		719,382.51	58,750.45	22,835.86		16,043.35		16,043.35
								800,968.82
								0.00
								0.00
\$35,662.09	\$1,154.31	\$754,156.84	\$479,985.94	\$88,590.17	\$1,185,755.95	\$114,275.99	\$613,663.16	\$3,273,244.45
3,874.34		0.00	5,094.97	8,071.86	7,105.22			24,146.39
5,230.76								5,230.76
								0.00
		719,382.51			269,326.04	16,043.35	2,925.05	1,007,676.95
(36.78)								(36.78)
								0.00
9,068.32	0.00	719,382.51	5,094.97	8,071.86	276,431.26	16,043.35	2,925.05	1,037,017.32
26,593.77			474,890.97	80,518.31	488,074.69	98,232.64	587,008.30	1,755,318.68
								0.00
					421,250.00			421,250.00
	1,154.31	34,774.33					23,729.81	59,658.45
26,593.77	1,154.31	34,774.33	474,890.97	80,518.31	909,324.69	98,232.64	610,738.11	2,236,227.13
\$35,662.09	\$1,154.31	\$754,156.84	\$479,985.94	\$88,590.17	\$1,185,755.95	\$114,275.99	\$613,663.16	\$3,273,244.45

Town of West Boylston
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances-Special Revenue Funds
For the Year Ended June 30, 2010

	<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>Community Preservation</u>	<u>Total (Memorandum Only)</u>
<u>REVENUES:</u>									
Intergovernmental	58,352.57		81,916.48	941,388.56	245,831.09	4,000.00		57,110.00	1,388,598.70
Local Estimated Receipts:									
Charges for Services	213,944.57			427,730.12		769,053.01			1,410,727.70
Investment Income	107.28				49.53	66.15	223.83	2,090.76	2,537.55
Miscellaneous				51,979.41	25,687.55	29,504.61	2,607.57	164,529.05	274,308.19
Contributions and Donations									0.00
TOTAL REVENUES	272,404.42	0.00	81,916.48	1,421,098.09	271,568.17	802,623.77	2,831.40	223,729.81	3,076,172.14
<u>EXPENDITURES:</u>									
General Government					55,198.08	46,698.36		11,550.00	113,446.44
Public Safety					167,776.68	8,500.72			176,277.40
Education	266,554.75			1,333,098.74					1,599,653.49
Public Works			81,916.48		20,716.00	135,046.09		4,450.00	242,128.57
Human Services					9,422.00	73,413.39			82,835.39
Culture and Recreation					13,164.90	36,728.89		20,372.00	70,265.79
TOTAL EXPENDITURES	266,554.75	0.00	81,916.48	1,333,098.74	266,277.66	300,387.45	0.00	36,372.00	2,284,607.08
REVENUES OVER/(UNDER) EXPENDITURES	5,849.67	0.00	0.00	87,999.35	5,290.51	502,236.32	2,831.40	187,357.81	791,565.06
<u>OTHER FINANCING SOURCES/(USES):</u>									
Operating Transfers In									0.00
Operating Transfers (Out)				(6,209.32)	(40,762.99)	(382,866.48)			(429,838.79)
TOTAL OTHER FINANCING SOURCES/(USES)	0.00	0.00	0.00	(6,209.32)	(40,762.99)	(382,866.48)	0.00	0.00	(429,838.79)
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	5,849.67	0.00	0.00	81,790.03	(35,472.48)	119,369.84	2,831.40	187,357.81	361,726.27
Fund Balances - July 1, 2009	20,744.10	1,154.31	34,774.33	393,100.94	115,990.79	789,954.85	95,401.24	423,380.30	1,874,500.86
Fund Balances - June 30, 2010	26,593.77	1,154.31	34,774.33	474,890.97	80,518.31	909,324.69	98,232.64	610,738.11	2,236,227.13

Town of West Boylston
Combining Balance Sheet
Capital Projects
June 30, 2010

	Shrewsbury/ Hartwell Sewers	Drainage/Roadway Improvements	Woodland Street Sewers	Shrewsbury Street Easements	Sewer Fund (Business Contrib)	Library Constr/Renovation	School Roof	School Gym Floor	Totals (Memorandum Only)
<u>ASSETS:</u>									
Cash and Investments	17,402.79	16,987.91	0.00	0.00	0.00	355.21	24,431.65	13,372.16	\$72,549.72
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	\$0.00	\$0.00	\$0.00	\$355.21	\$24,431.65	\$13,372.16	\$72,549.72
<u>LIABILITIES AND FUND BALANCES:</u>									
<u>Liabilities:</u>									
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
<u>Fund Balances:</u>									
Reserved for Expenditures	17,402.79	16,987.91	0.00	0.00	0.00		24,431.65	13,372.16	72,194.51
Designated for Deficits									0.00
Designated for Future Years Expenditures						355.21			355.21
Undesignated									0.00
Total Fund Balances	17,402.79	16,987.91	0.00	0.00	0.00	355.21	24,431.65	13,372.16	72,549.72
Total Liabilities and Fund Balances	\$17,402.79	\$16,987.91	\$0.00	\$0.00	\$0.00	\$355.21	\$24,431.65	\$13,372.16	\$72,549.72

Town of West Boylston
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances-Capital Projects Fund
For the Year Ended June 30, 2010

	<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>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
<u>EXPENDITURES:</u>									
General Government									0.00
Public Safety									0.00
Education									0.00
Public Works									0.00
Human Services									0.00
Culture and Recreation									0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>OTHER FINANCING SOURCES/(USES):</u>									
Bond Proceeds									0.00
Other Financing Sources/(Uses)									0.00
Operating Transfers In/(Out)			(11,522.76)	(240.04)	(9,458.00)				(21,220.80)
TOTAL OTHER FINANCING SOURCES/(USES)	0.00	0.00	(11,522.76)	(240.04)	(9,458.00)	0.00	0.00	0.00	(21,220.80)
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	0.00	0.00	(11,522.76)	(240.04)	(9,458.00)	0.00	0.00	0.00	(21,220.80)
Fund Balances - June 30, 2009	17,402.79	16,987.91	11,522.76	240.04	9,458.00	355.21	24,431.65	13,372.16	93,770.52
Fund Balances - June 30, 2010	17,402.79	16,987.91	0.00	0.00	0.00	355.21	24,431.65	13,372.16	72,549.72

Town of West Boylston
Combining Balance Sheet
Trust and Agency Funds
June 30, 2010

	Fund 81	Fund 82	Fund 84	Fund 85	Fund 86	Fund 87	Fund 89	Totals (Memorandum Only)
	Non-Expendable	Expendable	Unemployment Compensation	Stabilization	Capital Investment	Affordable Housing	Agency	
<u>ASSETS:</u>								
Cash and Investments	\$423,161.59	\$855,814.49	\$23,807.47	\$979,650.23	80,137.79	10,002.71	\$4,871,701.38	\$7,244,275.66
Receivables:								
Departmental and Other							7,955.00	7,955.00
Due from Other Funds								0.00
<i>Total Assets</i>	<u><u>\$423,161.59</u></u>	<u><u>\$855,814.49</u></u>	<u><u>\$23,807.47</u></u>	<u><u>\$979,650.23</u></u>	<u><u>\$80,137.79</u></u>	<u><u>\$10,002.71</u></u>	<u><u>\$4,879,656.38</u></u>	<u><u>\$7,252,230.66</u></u>
<u>LIABILITIES AND FUND BALANCES:</u>								
<i>Liabilities:</i>								
Warrants and Accounts Payable		3,264.97					75.00	\$3,339.97
Accrued Payroll & Withholdings								0.00
Due to Other Funds								0.00
Other Liabilities							4,879,581.38	4,879,581.38
<i>Total Liabilities</i>	<u><u>0.00</u></u>	<u><u>3,264.97</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>4,879,656.38</u></u>	<u><u>4,882,921.35</u></u>
<i>Fund Balances:</i>								
Reserved for Endowments	\$423,161.59							423,161.59
Reserved for Expenditures			0.00					0.00
Designated for Future Years Expenditures		25,000.00						25,000.00
Undesignated		827,549.52	23,807.47	979,650.23	80,137.79	10,002.71		1,921,147.72
<i>Total Fund Balances</i>	<u><u>423,161.59</u></u>	<u><u>852,549.52</u></u>	<u><u>23,807.47</u></u>	<u><u>979,650.23</u></u>	<u><u>80,137.79</u></u>	<u><u>10,002.71</u></u>	<u><u>0.00</u></u>	<u><u>2,369,309.31</u></u>
<i>Total Liabilities and Fund Balances</i>	<u><u>\$423,161.59</u></u>	<u><u>\$855,814.49</u></u>	<u><u>\$23,807.47</u></u>	<u><u>\$979,650.23</u></u>	<u><u>\$80,137.79</u></u>	<u><u>\$10,002.71</u></u>	<u><u>\$4,879,656.38</u></u>	<u><u>\$7,252,230.66</u></u>

Town of West Boylston
Combining Statement of Revenues, Expenditures
and
Changes in Fund Balances
Trust Funds
For the Year Ended June 30, 2010

	Fund 81	Fund 82	Fund 84 Unemployment/ Workers Compensation	Fund 85 Stabilization	Fund 86 Capital Investment	Fund 87 Affordable Housing	Totals (Memorandum Only)
	<u>Non-Expendable</u>	<u>Expendable</u>					
<u>REVENUES:</u>							
Investment Income		14,024.36	249.23	9,099.57	1,101.65	2.71	24,477.52
Contributions and Donations	6,600.00	81,416.11				10,000.00	98,016.11
TOTAL REVENUES	<u>\$6,600.00</u>	<u>\$95,440.47</u>	<u>\$249.23</u>	<u>\$9,099.57</u>	<u>\$1,101.65</u>	<u>\$10,002.71</u>	<u>\$122,493.63</u>
<u>EXPENDITURES:</u>							
Public Safety							0.00
Education		133,857.04					133,857.04
Public Works		6,229.82					6,229.82
Culture and Recreation		653.97					653.97
Employee Benefits							0.00
TOTAL EXPENDITURES	<u>0.00</u>	<u>140,740.83</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>140,740.83</u>
REVENUES OVER/(UNDER) EXPENDITURES	6,600.00	(45,300.36)	249.23	9,099.57	1,101.65	10,002.71	(18,247.20)
<u>OTHER FINANCING SOURCES/(USES):</u>							
Operating Transfers In				272,027.47	100,000.00		372,027.47
Operating Transfers (Out)		(25,000.00)			(62,000.00)		(87,000.00)
TOTAL OTHER FINANCING SOURCES/(USES)	0.00	(25,000.00)	0.00	272,027.47	38,000.00	0.00	285,027.47
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	6,600.00	(70,300.36)	249.23	281,127.04	39,101.65	10,002.71	266,780.27
Fund Balances - June 30, 2009	<u>416,561.59</u>	<u>922,849.88</u>	<u>23,558.24</u>	<u>698,523.19</u>	<u>41,036.14</u>	<u>0.00</u>	<u>2,102,529.04</u>
Fund Balances - June 30, 2010	<u>\$423,161.59</u>	<u>\$852,549.52</u>	<u>\$23,807.47</u>	<u>\$979,650.23</u>	<u>\$80,137.79</u>	<u>\$10,002.71</u>	<u>\$2,369,309.31</u>

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2010

	<i>Beginning Encumbrance</i>	<i>Fiscal 2010 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	1.00	0.00	1.00	0.00	0.00	0.00	1.00
Moderator Expenses	0.00	50.00	0.00	50.00	0.00	0.00	0.00	50.00
TOTAL MODERATOR	0.00	51.00	0.00	51.00	0.00	0.00	0.00	51.00
Selectmen Salaries	0.00	5.00	0.00	5.00	3.75	0.00	3.75	1.25
Selectmen Expenses	0.00	5,550.00	0.00	5,550.00	5,535.43	0.00	5,535.43	14.57
Needs Assessment/Feasibility Study	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00
<i>Town Wide Comprehensive Plan</i>	4,830.34	0.00	4,830.34	0.00	0.00	0.00	0.00	0.00
TOTAL SELECTMEN	6,830.34	5,555.00	4,830.34	7,555.00	5,539.18	0.00	5,539.18	2,015.82
Town Administrator Salaries	0.00	152,975.00	0.00	152,975.00	150,537.01	0.00	150,537.01	2,437.99
Town Administrator Expenses	4,554.00	12,075.00	99.98	16,529.02	11,056.09	3,809.00	14,865.09	1,663.93
Elder Community Service Program	15,678.76	11,000.00	16,656.76	10,022.00	0.00	10,022.00	10,022.00	0.00
Wage & Classification Study	750.00	0.00	750.00	0.00	0.00	0.00	0.00	0.00
Post-Closure Landfill Monitoring	0.00	23,500.00	20,486.00	3,014.00	0.00	3,014.00	3,014.00	0.00
Wachusett Earth Day Collection	0.00	1,400.00	0.00	1,400.00	0.00	1,400.00	1,400.00	0.00
TOTAL TOWN ADMINISTRATOR	20,982.76	200,950.00	37,992.74	183,940.02	161,593.10	18,245.00	179,838.10	4,101.92
Finance Committee Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Reserve Fund</i>	0.00	38,837.00	0.00	38,837.00	0.00	0.00	0.00	38,837.00
TOTAL FINANCE COMMITTEE	0.00	38,837.00	0.00	38,837.00	0.00	0.00	0.00	38,837.00
Finance Director Salary and Wages	0.00	45,000.00	0.00	45,000.00	44,996.80	0.00	44,996.80	3.20
Finance Director Expenses	524.24	113,150.00	220.55	113,453.69	109,708.28	524.24	110,232.52	3,221.17
TOTAL FINANCE DIRECTOR	524.24	158,150.00	220.55	158,453.69	154,705.08	524.24	155,229.32	3,224.37
<i>Town Audit</i>	0.00	38,000.00	13,500.00	24,500.00	24,500.00	0.00	24,500.00	0.00
TOTAL TOWN AUDIT	0.00	38,000.00	13,500.00	24,500.00	24,500.00	0.00	24,500.00	0.00

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2010

	<i>Beginning Encumbrance</i>	<i>Fiscal 2010 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	27,503.00	0.00	27,503.00	27,515.76	0.00	27,515.76	(12.76)
Assessor's Expenses	0.00	51,985.00	12.00	51,973.00	51,580.67	0.00	51,580.67	392.33
TOTAL ASSESSORS	0.00	79,488.00	12.00	79,476.00	79,096.43	0.00	79,096.43	379.57
Treasurer/Collector Salaries	0.00	125,798.00	0.00	125,798.00	125,651.37	0.00	125,651.37	146.63
Treasurer/Collector Expenses	3.00	18,665.00	0.00	18,668.00	18,243.50	3.00	18,246.50	421.50
Tax Title Expense	2,743.26	0.00	2,743.26	0.00	0.00	0.00	0.00	0.00
TOTAL TREASURER/COLLECTOR	2,746.26	144,463.00	2,743.26	144,466.00	143,894.87	3.00	143,897.87	568.13
Town Counsel	0.00	71,925.00	4,003.42	67,921.58	47,745.69	0.00	47,745.69	20,175.89
TOTAL TOWN COUNSEL	0.00	71,925.00	4,003.42	67,921.58	47,745.69	0.00	47,745.69	20,175.89
Personnel Board Other Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONNEL BOARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Salaries & Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Expenses	0.00	57,540.00	0.00	57,540.00	57,456.84	0.00	57,456.84	83.16
Computer Capital Outlay	1,732.85	4,500.00	960.00	5,272.85	3,536.39	1,732.85	5,269.24	3.61
TOTAL DATA PROCESSING	1,732.85	62,040.00	960.00	62,812.85	60,993.23	1,732.85	62,726.08	86.77
Town Clerk Salaries	0.00	58,433.00	0.00	58,433.00	57,917.34	0.00	57,917.34	515.66
Town Clerk Expenses	0.00	2,241.00	0.00	2,241.00	2,063.77	0.00	2,063.77	177.23
TOTAL TOWN CLERK	0.00	60,674.00	0.00	60,674.00	59,981.11	0.00	59,981.11	692.89

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2010

	<i>Beginning Encumbrance</i>	<i>Fiscal 2010 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	9,900.00	0.00	9,900.00	2,052.90	0.00	2,052.90	7,847.10
Elections Expenses	0.00	12,217.00	0.00	12,217.00	11,212.66	0.00	11,212.66	1,004.34
TOTAL ELECTIONS & REGISTRATIONS	0.00	22,117.00	0.00	22,117.00	13,265.56	0.00	13,265.56	8,851.44
Planning Board Salaries	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00	0.00
TOTAL PLANNING BOARD	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00	0.00
Public Safety H.Q. Salaries	0.00	20,430.00	0.00	20,430.00	20,430.00	0.00	20,430.00	0.00
Public Safety H.Q. Expenses	129.89	41,010.00	1,113.24	40,026.65	33,259.94	129.89	33,389.83	6,636.82
<i>Plans/Specifications/Estimates</i>	1,108.00	0.00	0.00	1,108.00	0.00	0.00	0.00	1,108.00
<i>Safety Complex Improvements</i>	7,423.91	0.00	7,423.91	0.00	0.00	0.00	0.00	0.00
TOTAL PUBLIC SAFETY HEADQUARTERS	8,661.80	61,440.00	8,537.15	61,564.65	53,689.94	129.89	53,819.83	7,744.82

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2010

	<i>Beginning Encumbrance</i>	<i>Fiscal 2010 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>
Town Hall Salaries	0.00	12,670.00	0.00	12,670.00	12,466.56	0.00	12,466.56	203.44
Town Hall Expenses	0.00	138,400.00	1,229.98	137,170.02	134,688.55	0.00	134,688.55	2,481.47
TOTAL TOWN HALL	0.00	151,070.00	1,229.98	149,840.02	147,155.11	0.00	147,155.11	2,684.91
Print Town Report	0.00	2,000.00	0.00	2,000.00	1,059.72	0.00	1,059.72	940.28
TOTAL PRINT TOWN REPORT	0.00	2,000.00	0.00	2,000.00	1,059.72	0.00	1,059.72	940.28
TOTAL GENERAL GOVERNMENT	41,478.25	1,099,760.00	74,029.44	1,067,208.81	956,219.02	20,634.98	976,854.00	90,354.81
Police Salaries	0.00	1,128,156.00	0.00	1,128,156.00	1,128,120.19	0.00	1,128,120.19	35.81
Police Expenses	0.00	27,775.00	33.79	27,741.21	27,740.28	0.00	27,740.28	0.93
Police Capital Outlay	0.00	19,463.00	0.00	19,463.00	19,462.27	0.00	19,462.27	0.73
Police Cruiser	0.00	33,000.00	0.00	33,000.00	0.00	33,000.00	33,000.00	0.00
TOTAL POLICE	0.00	1,208,394.00	33.79	1,208,360.21	1,175,322.74	33,000.00	1,208,322.74	37.47
Fire Salaries	0.00	398,042.00	0.00	398,042.00	375,753.09	0.00	375,753.09	22,288.91
Fire Expenses	4,028.95	107,980.00	38,308.24	73,700.71	69,142.44	4,028.95	73,171.39	529.32
Fire Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Replace Fire Car #2	5,092.47	0.00	4,742.47	350.00	0.00	350.00	350.00	0.00
Hire 2 Firefighters	45,000.00	0.00	45,000.00	0.00	0.00	0.00	0.00	0.00
Ambulance Billing Service	9,414.10	0.00	0.00	9,414.10	0.00	9,414.10	9,414.10	0.00
Ambulance Billing Service	0.00	18,000.00	4,888.26	13,111.74	0.00	13,111.74	13,111.74	0.00
SAFE Program Expenses	607.33	0.00	607.33	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	64,653.65	524,022.00	94,057.10	494,618.55	444,895.53	26,904.79	471,800.32	22,818.23

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2010

	<i>Beginning Encumbrance</i>	<i>Fiscal 2010 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	196,895.00	0.00	196,895.00	196,300.05	0.00	196,300.05	594.95
Communications Expenses	203.51	37,100.00	40.86	37,262.65	37,047.32	203.51	37,250.83	11.82
TOTAL PUBLIC SAFETY COMMUNICATIONS	203.51	233,995.00	40.86	234,157.65	233,347.37	203.51	233,550.88	606.77
Building Inspector Salaries	0.00	82,445.00	0.00	82,445.00	77,434.37	0.00	77,434.37	5,010.63
Building Inspector Expenses	0.00	7,100.00	14.00	7,086.00	1,755.13	0.00	1,755.13	5,330.87
TOTAL BUILDING INSPECTOR	0.00	89,545.00	14.00	89,531.00	79,189.50	0.00	79,189.50	10,341.50
Sealer of Weights Expenses	0.00	1,775.00	0.00	1,775.00	1,750.00	0.00	1,750.00	25.00
TOTAL SEALER OF WEIGHTS	0.00	1,775.00	0.00	1,775.00	1,750.00	0.00	1,750.00	25.00
Emergency Management Expenses	393.31	4,900.00	0.00	5,293.31	4,900.00	393.31	5,293.31	0.00
TOTAL EMERGENCY MANAGEMENT	393.31	4,900.00	0.00	5,293.31	4,900.00	393.31	5,293.31	0.00
Animal Control Salary	0.00	8,400.00	0.00	8,400.00	8,275.00	0.00	8,275.00	125.00
Animal Control Expenses	29.16	900.00	0.00	929.16	604.25	29.16	633.41	295.75
TOTAL ANIMAL CONTROL	29.16	9,300.00	0.00	9,329.16	8,879.25	29.16	8,908.41	420.75
TOTAL PUBLIC SAFETY	65,279.63	2,071,931.00	94,145.75	2,043,064.88	1,948,284.39	60,530.77	2,008,815.16	34,249.72
Education-Expenses	31,990.56	8,945,792.00	24,461.49	8,953,321.07	8,921,330.51	29,081.59	8,950,412.10	2,908.97
Boiler Replacement		29,000.00	29,000.00	0.00	0.00	0.00	0.00	0.00
TOTAL EDUCATION	31,990.56	8,974,792.00	53,461.49	8,953,321.07	8,921,330.51	29,081.59	8,950,412.10	2,908.97
DPW Salaries	0.00	298,461.00	16.97	298,444.03	288,708.36	0.00	288,708.36	9,735.67
DPW Expenses	11,090.74	228,359.00	11,359.99	228,089.75	201,694.44	11,090.74	212,785.18	15,304.57
DPW - Prior Year's Bills	0.00	1,306.55	0.00	1,306.55	0.00	1,306.55	1,306.55	0.00
Ice Storm Damage	275,000.00	(140,000.00)	0.00	135,000.00	0.00	110,106.86	110,106.86	24,893.14
<i>Drainage & Roadway Improvements</i>	30,412.08	0.00	30,247.84	164.24	0.00	164.24	164.24	0.00
TOTAL STREETS AND PARKS	316,502.82	388,126.55	41,624.80	663,004.57	490,402.80	122,668.39	613,071.19	49,933.38
Snow Removal Salaries	0.00	59,800.00	0.00	59,800.00	59,799.85	0.00	59,799.85	0.15
Snow Removal Expenses	0.00	194,710.00	0.00	194,710.00	194,432.04	0.00	194,432.04	277.96
TOTAL SNOW REMOVAL	0.00	254,510.00	0.00	254,510.00	254,231.89	0.00	254,231.89	278.11
Street Lighting	0.00	81,761.00	0.00	81,761.00	80,560.92	0.00	80,560.92	1,200.08
TOTAL STREET LIGHTING	0.00	81,761.00	0.00	81,761.00	80,560.92	0.00	80,560.92	1,200.08
Trash Removal and Tipping Fees	0.00	313,000.00	0.00	313,000.00	307,909.88	0.00	307,909.88	5,090.12

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2010

	<i>Beginning Encumbrance</i>	<i>Fiscal 2010 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>
TOTAL TRASH REMOVAL & TIPPING	0.00	313,000.00	0.00	313,000.00	307,909.88	0.00	307,909.88	5,090.12
Cemetery Salaries	0.00	35,910.00	0.00	35,910.00	35,832.93	0.00	35,832.93	77.07
Mt Vernon Cemetery Expansion	153,000.00	0.00	35,053.54	117,946.46	0.00	117,946.46	117,946.46	0.00
<i>Cemetery Engineering</i>	60.50	0.00	60.50	0.00	0.00	0.00	0.00	0.00
<i>Cemetery Improvements</i>	505.27	0.00	261.52	243.75	0.00	243.75	243.75	0.00
TOTAL CEMETERY	153,565.77	35,910.00	35,375.56	154,100.21	35,832.93	118,190.21	154,023.14	77.07
TOTAL PUBLIC WORKS	470,068.59	1,073,307.55	77,000.36	1,466,375.78	1,168,938.42	240,858.60	1,409,797.02	56,578.76
Board of Health Salaries	0.00	10,300.00	0.00	10,300.00	10,300.00	0.00	10,300.00	0.00
Board of Health Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BOARD OF HEALTH	0.00	10,300.00	0.00	10,300.00	10,300.00	0.00	10,300.00	0.00
Council on Aging Salaries	0.00	43,471.00	0.00	43,471.00	43,031.32	0.00	43,031.32	439.68
Council on Aging Expenses	0.00	2,639.00	0.00	2,639.00	2,596.23	0.00	2,596.23	42.77
TOTAL COUNCIL ON AGING	0.00	46,110.00	0.00	46,110.00	45,627.55	0.00	45,627.55	482.45

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2010

	<i>Beginning Encumbrance</i>	<i>Fiscal 2010 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 Expenses	0.00	600.00	0.00	600.00	599.84	0.00	599.84	0.16
Veteran's Benefits	0.00	49,496.00	0.00	49,496.00	48,060.35	0.00	48,060.35	1,435.65
TOTAL VETERANS SERVICES	0.00	51,677.00	0.00	51,677.00	50,241.19	0.00	50,241.19	1,435.81
TOTAL HUMAN SERVICES	0.00	108,087.00	0.00	108,087.00	106,168.74	0.00	106,168.74	1,918.26
Library Salaries	0.00	189,021.00	0.00	189,021.00	188,116.57	0.00	188,116.57	904.43
Library Expenses	0.00	89,654.00	6,475.00	83,179.00	83,179.00	0.00	83,179.00	0.00
TOTAL LIBRARY	0.00	278,675.00	6,475.00	272,200.00	271,295.57	0.00	271,295.57	904.43
Parks - Safety & Repair Items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PARKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Memorial Day Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Arts Council Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER CULTURE AND RECREATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CULTURE AND RECREATION	0.00	278,675.00	6,475.00	272,200.00	271,295.57	0.00	271,295.57	904.43
<i>Maturing Debt-Principal</i>	0.00	1,150,301.00	0.00	1,150,301.00	1,150,301.00	0.00	1,150,301.00	0.00
<i>Maturing Debt-Interest</i>	0.00	413,450.00	0.00	413,450.00	413,445.24	0.00	413,445.24	4.76
<i>Interest on Temporary Loans</i>	0.00	1,350.00	0.00	1,350.00	0.00	0.00	0.00	1,350.00
TOTAL DEBT SERVICE	0.00	1,565,101.00	0.00	1,565,101.00	1,563,746.24	0.00	1,563,746.24	1,354.76
RMV Non-Renewal Surcharges	0.00	4,740.00	0.00	4,740.00	5,200.00	0.00	5,200.00	(460.00)
Air Pollution Control Districts	0.00	2,060.00	0.00	2,060.00	2,060.00	0.00	2,060.00	0.00
Regional Transit Authority	0.00	25,089.00	0.00	25,089.00	25,089.00	0.00	25,089.00	0.00
MBTA	0.00	27,184.00	0.00	27,184.00	27,184.00	0.00	27,184.00	0.00
Special Education Assessment	0.00	836.00	0.00	836.00	468.00	0.00	468.00	368.00
Charter School/School Choice Assessment	0.00	239,047.00	0.00	239,047.00	271,791.00	0.00	271,791.00	(32,744.00)
County Tax	0.00	5,705.00	0.00	5,705.00	5,705.00	0.00	5,705.00	0.00
Regional Planning Assessment	0.00	1,509.00	0.00	1,509.00	1,508.40	0.00	1,508.40	0.60
TOTAL INTERGOVERNMENTAL	0.00	306,170.00	0.00	306,170.00	339,005.40	0.00	339,005.40	(32,835.40)
<i>County Retirement Assessment</i>	0.00	554,734.00	0.00	554,734.00	554,733.18	0.00	554,733.18	0.82
Workers Compensation Insurance	0.00	40,500.00	0.00	40,500.00	39,120.05	0.00	39,120.05	1,379.95

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2010

	<i>Beginning Encumbrance</i>	<i>Fiscal 2010 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>
Unemployment Compensation	0.00	150,000.00	17,232.00	132,768.00	115,125.18	0.00	115,125.18	17,642.82
Group Health Insurance Premiums	0.00	2,913,543.00	0.00	2,913,543.00	2,742,638.45	0.00	2,742,638.45	170,904.55
Group Life Insurance Premium	0.00	12,300.00	0.00	12,300.00	11,218.50	0.00	11,218.50	1,081.50
Medicare-Town's Share	0.00	160,000.00	0.00	160,000.00	148,563.03	0.00	148,563.03	11,436.97
General Insurance	0.00	135,000.00	0.00	135,000.00	129,424.86	0.00	129,424.86	5,575.14
Self-Insurance Deductible Expenses	4,059.39	0.00	3,591.89	467.50	0.00	467.50	467.50	0.00
TOTAL EMPLOYEE BENEFITS	4,059.39	3,966,077.00	20,823.89	3,949,312.50	3,740,823.25	467.50	3,741,290.75	208,021.75
 GRAND TOTALS	 612,876.42	 19,443,900.55	 325,935.93	 19,730,841.04	 19,015,811.54	 351,573.44	 19,367,384.98	 363,456.06
 <i>Transfer to Special Revenue (Tax Recap)</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfer to Stabilization Fund</i>	0.00	214,000.00	0.00	214,000.00	214,000.00	26,893.14	240,893.14	(26,893.14)
<i>Transfer to Capital Investment Trust</i>	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00
TOTAL TRANSFERS TO OTHER FUNDS	0.00	314,000.00	0.00	314,000.00	314,000.00	26,893.14	340,893.14	(26,893.14)