

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2013

| | <i>Beginning Encumbrance</i> | <i>Fiscal 2013 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 | 2.00 | 0.00 | 2.00 | 3.00 |
| Selectmen Expenses | 0.00 | 6,150.00 | 0.00 | 6,150.00 | 5,940.11 | 0.00 | 5,940.11 | 209.89 |
| <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 | 4,830.34 | 6,155.00 | 4,830.34 | 6,155.00 | 5,942.11 | 0.00 | 5,942.11 | 212.89 |
| Town Administrator Salaries | 0.00 | 173,220.00 | 0.00 | 173,220.00 | 169,881.69 | 0.00 | 169,881.69 | 3,338.31 |
| Town Administrator Expenses | 7,450.00 | 15,300.00 | 5,000.00 | 17,750.00 | 9,727.31 | 7,450.00 | 17,177.31 | 572.69 |
| Elder Community Service Program | 12,258.76 | 9,000.00 | 11,722.76 | 9,536.00 | 0.00 | 9,536.00 | 9,536.00 | 0.00 |
| Economic Development Task Force | 0.00 | 1,000.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 9,000.00 | 0.00 | 300.00 | 8,700.00 | 0.00 | 8,700.00 | 8,700.00 | 0.00 |
| TOTAL TOWN ADMINISTRATOR | 29,458.76 | 198,520.00 | 18,772.76 | 209,206.00 | 179,609.00 | 25,686.00 | 205,295.00 | 3,911.00 |
| 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 | 20,200.00 | 0.00 | 20,200.00 | 0.00 | 0.00 | 0.00 | 20,200.00 |
| TOTAL FINANCE COMMITTEE | 0.00 | 20,200.00 | 0.00 | 20,200.00 | 0.00 | 0.00 | 0.00 | 20,200.00 |
| Finance Director Salary and Wages | 0.00 | 32,225.00 | 0.00 | 32,225.00 | 30,737.11 | 0.00 | 30,737.11 | 1,487.89 |
| Finance Director Expenses | 558.00 | 129,825.00 | 0.00 | 130,383.00 | 124,119.91 | 558.00 | 124,677.91 | 5,705.09 |
| TOTAL FINANCE DIRECTOR | 558.00 | 162,050.00 | 0.00 | 162,608.00 | 154,857.02 | 558.00 | 155,415.02 | 7,192.98 |
| <i>Town Audit</i> | 8,000.00 | 22,800.00 | 0.00 | 30,800.00 | 22,800.00 | 8,000.00 | 30,800.00 | 0.00 |
| TOTAL TOWN AUDIT | 8,000.00 | 22,800.00 | 0.00 | 30,800.00 | 22,800.00 | 8,000.00 | 30,800.00 | 0.00 |
| Assessor's Salaries | 0.00 | 22,078.00 | 0.00 | 22,078.00 | 22,044.33 | 0.00 | 22,044.33 | 33.67 |
| Assessor's Expenses | 0.00 | 55,535.00 | 0.00 | 55,535.00 | 52,445.92 | 0.00 | 52,445.92 | 3,089.08 |
| Real Estate Inspections | 10,000.00 | 10,000.00 | 12,000.00 | 8,000.00 | 0.00 | 8,000.00 | 8,000.00 | 0.00 |
| Personal Property Inspections | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL ASSESSORS | 25,000.00 | 87,613.00 | 27,000.00 | 85,613.00 | 74,490.25 | 8,000.00 | 82,490.25 | 3,122.75 |
| Treasurer/Collector Salaries | 0.00 | 141,171.00 | 0.00 | 141,171.00 | 139,562.00 | 0.00 | 139,562.00 | 1,609.00 |
| Treasurer/Collector Expenses | 0.00 | 23,800.00 | 0.00 | 23,800.00 | 21,566.52 | 0.00 | 21,566.52 | 2,233.48 |
| <i>Tax Title Expense</i> | 2,743.26 | 0.00 | 2,743.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL TREASURER/COLLECTOR | 2,743.26 | 164,971.00 | 2,743.26 | 164,971.00 | 161,128.52 | 0.00 | 161,128.52 | 3,842.48 |
| Town Counsel | 4,290.09 | 72,000.00 | 0.00 | 76,290.09 | 62,401.16 | 4,290.09 | 66,691.25 | 9,598.84 |
| TOTAL TOWN COUNSEL | 4,290.09 | 72,000.00 | 0.00 | 76,290.09 | 62,401.16 | 4,290.09 | 66,691.25 | 9,598.84 |

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2013

| | <i>Beginning Encumbrance</i> | <i>Fiscal 2013 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> |
|--|----------------------------------|-------------------------------|-------------------------------|----------------------------|-------------------------|-------------------------|---------------------------|-------------------|
| Computer Expenses | 17,080.00 | 69,600.00 | 8,540.00 | 78,140.00 | 67,388.05 | 8,540.00 | 75,928.05 | 2,211.95 |
| Computer Capital Outlay | 12,149.81 | 3,250.00 | 0.00 | 15,399.81 | 3,245.82 | 12,149.81 | 15,395.63 | 4.18 |
| Fire Technology | | 5,000.00 | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Online GIS Service | 8,000.00 | 0.00 | 0.00 | 8,000.00 | 0.00 | 0.00 | 0.00 | 8,000.00 |
| TOTAL DATA PROCESSING | 37,229.81 | 77,850.00 | 13,540.00 | 101,539.81 | 70,633.87 | 20,689.81 | 91,323.68 | 10,216.13 |
| Town Clerk Salaries | 0.00 | 65,990.00 | 0.00 | 65,990.00 | 65,978.45 | 0.00 | 65,978.45 | 11.55 |
| Town Clerk Expenses | 0.00 | 1,750.00 | 0.00 | 1,750.00 | 1,468.87 | 0.00 | 1,468.87 | 281.13 |
| TOTAL TOWN CLERK | 0.00 | 67,740.00 | 0.00 | 67,740.00 | 67,447.32 | 0.00 | 67,447.32 | 292.68 |
| Elections Salaries | 0.00 | 19,450.00 | 0.00 | 19,450.00 | 18,075.21 | 0.00 | 18,075.21 | 1,374.79 |
| Elections Expenses | 0.00 | 12,215.00 | 0.00 | 12,215.00 | 12,073.79 | 0.00 | 12,073.79 | 141.21 |
| TOTAL ELECTIONS & REGISTRATIONS | 0.00 | 31,665.00 | 0.00 | 31,665.00 | 30,149.00 | 0.00 | 30,149.00 | 1,516.00 |
| Planning Board Salaries | 0.00 | 3,121.00 | 0.00 | 3,121.00 | 3,121.00 | 0.00 | 3,121.00 | 0.00 |
| TOTAL PLANNING BOARD | 0.00 | 3,121.00 | 0.00 | 3,121.00 | 3,121.00 | 0.00 | 3,121.00 | 0.00 |
| Public Safety H.Q. Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Safety H.Q. Expenses | 1,488.99 | 37,220.00 | 0.00 | 38,708.99 | 29,362.17 | 1,488.99 | 30,851.16 | 7,857.83 |
| Prior Year Bills | 0.00 | 1,444.94 | 0.00 | 1,444.94 | 0.00 | 1,444.94 | 1,444.94 | 0.00 |
| Clean/Repair P.S. Building | 0.00 | 25,000.00 | 25,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Municipal Building Maintenance | 986.40 | 9,900.00 | 0.00 | 10,886.40 | 9,047.55 | 986.40 | 10,033.95 | 852.45 |
| Public Safety HQ Roof Replacement | 100,000.00 | 0.00 | 0.00 | 100,000.00 | 0.00 | 57,460.66 | 57,460.66 | 42,539.34 |
| Safety Complex Improvements | 7,423.91 | 0.00 | 7,187.70 | 236.21 | 0.00 | 236.21 | 236.21 | 0.00 |
| TOTAL PUBLIC SAFETY HEADQUARTERS | 109,899.30 | 73,564.94 | 32,187.70 | 151,276.54 | 38,409.72 | 61,617.20 | 100,026.92 | 51,249.62 |
| Town Hall Salaries | 0.00 | 10,500.00 | 0.00 | 10,500.00 | 10,116.62 | 0.00 | 10,116.62 | 383.38 |
| Town Hall Expenses | 917.45 | 144,001.00 | 5,207.50 | 139,710.95 | 137,381.94 | 917.45 | 138,299.39 | 1,411.56 |
| TOTAL TOWN HALL | 917.45 | 154,501.00 | 5,207.50 | 150,210.95 | 147,498.56 | 917.45 | 148,416.01 | 1,794.94 |
| Print Town Report | 0.00 | 375.00 | 0.00 | 375.00 | 354.35 | 0.00 | 354.35 | 20.65 |
| Town Meeting Purchased Services | | | | | | | | |
| TOTAL PRINT TOWN REPORT | 0.00 | 375.00 | 0.00 | 375.00 | 354.35 | 0.00 | 354.35 | 20.65 |
| TOTAL GENERAL GOVERNMENT | 222,927.01 | 1,143,176.94 | 104,281.56 | 1,261,822.39 | 1,018,841.88 | 129,758.55 | 1,148,600.43 | 113,221.96 |

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2013

| | <i>Beginning Encumbrance</i> | <i>Fiscal 2013 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> |
|---|----------------------------------|-------------------------------|-------------------------------|----------------------------|-------------------------|-------------------------|---------------------------|------------------|
| Police Salaries | 0.00 | 1,219,620.00 | 0.00 | 1,219,620.00 | 1,219,604.88 | 0.00 | 1,219,604.88 | 15.12 |
| Police Expenses | 40.00 | 39,750.00 | 100.00 | 39,690.00 | 39,580.88 | 40.00 | 39,620.88 | 69.12 |
| Police Training | 0.00 | 18,000.00 | 0.00 | 18,000.00 | 17,999.99 | 0.00 | 17,999.99 | 0.01 |
| Police Capital Outlay | 0.00 | 33,000.00 | 0.00 | 33,000.00 | 33,000.00 | 0.00 | 33,000.00 | 0.00 |
| Communications Capital | 65,000.00 | 0.00 | 65,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL POLICE | 65,040.00 | 1,310,370.00 | 65,100.00 | 1,310,310.00 | 1,310,185.75 | 40.00 | 1,310,225.75 | 84.25 |
| Fire Salaries | 0.00 | 529,249.00 | 0.00 | 529,249.00 | 512,580.42 | 0.00 | 512,580.42 | 16,668.58 |
| Fire Expenses | 16,805.63 | 80,800.00 | 80.72 | 97,524.91 | 78,857.50 | 16,755.63 | 95,613.13 | 1,911.78 |
| Fire Capital Outlay | 220,745.00 | 0.00 | 6,733.56 | 214,011.44 | 0.00 | 201,011.44 | 201,011.44 | 13,000.00 |
| Replace Fire Car #2 | 1,171.59 | 0.00 | 0.00 | 1,171.59 | 0.00 | 0.00 | 0.00 | 1,171.59 |
| Communications Replacement | 65,000.00 | 0.00 | 65,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Hire 2 Firefighters | 45,000.00 | 0.00 | 30,000.00 | 15,000.00 | 0.00 | 15,000.00 | 15,000.00 | 0.00 |
| Ambulance Billing Service | 21,790.41 | 20,400.00 | 11,516.80 | 30,673.61 | 0.00 | 30,673.61 | 30,673.61 | 0.00 |
| ALS/Paramedics - Stipends | 4,000.00 | 13,850.00 | 550.00 | 17,300.00 | 0.00 | 17,300.00 | 17,300.00 | 0.00 |
| SAFE Program Expenses | 277.08 | 0.00 | 0.00 | 277.08 | 0.00 | 0.00 | 0.00 | 277.08 |
| Hepatitis B Immunizations | 510.80 | 0.00 | 0.00 | 510.80 | 0.00 | 0.00 | 0.00 | 510.80 |
| TOTAL FIRE | 375,300.51 | 644,299.00 | 113,881.08 | 905,718.43 | 591,437.92 | 280,740.68 | 872,178.60 | 33,539.83 |
| Communications Salaries | 0.00 | 221,891.00 | 0.00 | 221,891.00 | 221,811.26 | 0.00 | 221,811.26 | 79.74 |
| Communications Expenses | 51.91 | 48,055.00 | 1,305.99 | 46,800.92 | 46,665.76 | 51.91 | 46,717.67 | 83.25 |
| TOTAL PUBLIC SAFETY COMMUNICATIONS | 51.91 | 269,946.00 | 1,305.99 | 268,691.92 | 268,477.02 | 51.91 | 268,528.93 | 162.99 |
| Building Inspector Salaries | 0.00 | 74,672.00 | 0.00 | 74,672.00 | 69,286.90 | 0.00 | 69,286.90 | 5,385.10 |
| Building Inspector Expenses | 18,009.67 | 9,003.00 | 0.00 | 27,012.67 | 3,947.99 | 10,456.86 | 14,404.85 | 12,607.82 |
| TOTAL BUILDING INSPECTOR | 18,009.67 | 83,675.00 | 0.00 | 101,684.67 | 73,234.89 | 10,456.86 | 83,691.75 | 17,992.92 |
| 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 | 4,750.00 | 7,500.00 | 0.00 | 12,250.00 | 4,179.49 | 0.00 | 4,179.49 | 8,070.51 |
| TOTAL EMERGENCY MANAGEMENT | 4,750.00 | 7,500.00 | 0.00 | 12,250.00 | 4,179.49 | 0.00 | 4,179.49 | 8,070.51 |
| Animal Control Salary | 0.00 | 8,800.00 | 0.00 | 8,800.00 | 8,325.00 | 0.00 | 8,325.00 | 475.00 |
| Animal Control Expenses | 150.00 | 900.00 | 0.00 | 1,050.00 | 891.52 | 150.00 | 1,041.52 | 8.48 |
| Animal Control Capital Outlay | 12,000.00 | 0.00 | 0.00 | 12,000.00 | 0.00 | 11,265.00 | 11,265.00 | 735.00 |
| TOTAL ANIMAL CONTROL | 12,150.00 | 9,700.00 | 0.00 | 21,850.00 | 9,216.52 | 11,415.00 | 20,631.52 | 1,218.48 |
| TOTAL PUBLIC SAFETY | 475,302.09 | 2,327,265.00 | 180,287.07 | 2,622,280.02 | 2,258,481.59 | 302,704.45 | 2,561,186.04 | 61,093.98 |

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2013

| | <i>Beginning Encumbrance</i> | <i>Fiscal 2013 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> |
|--|----------------------------------|-------------------------------|-------------------------------|----------------------------|-------------------------|-------------------------|---------------------------|------------------|
| Education-Expenses | 87,280.14 | 10,151,094.00 | 105,913.42 | 10,132,460.72 | 10,022,115.55 | 84,604.24 | 10,106,719.79 | 25,740.93 |
| Security Package | 0.00 | 42,000.00 | 42,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Structural Repairs at MHS | 0.00 | 88,500.00 | 81,103.91 | 7,396.09 | 0.00 | 7,396.09 | 7,396.09 | 0.00 |
| MHS-ME Network Upgrades | 77,000.00 | 0.00 | 0.00 | 77,000.00 | 0.00 | 75,622.75 | 75,622.75 | 1,377.25 |
| TOTAL EDUCATION | 164,280.14 | 10,281,594.00 | 229,017.33 | 10,216,856.81 | 10,022,115.55 | 167,623.08 | 10,189,738.63 | 27,118.18 |
| DPW Salaries | 0.00 | 357,270.00 | 0.00 | 357,270.00 | 349,504.65 | 0.00 | 349,504.65 | 7,765.35 |
| DPW Expenses | 20,659.69 | 299,010.00 | 5,708.22 | 313,961.47 | 285,727.45 | 20,459.80 | 306,187.25 | 7,774.22 |
| Municipal Building Maintenance | 0.00 | 9,900.00 | 2,000.00 | 7,900.00 | 7,793.39 | 0.00 | 7,793.39 | 106.61 |
| Tree Removal | 8,676.00 | 0.00 | 0.00 | 8,676.00 | 0.00 | 8,676.00 | 8,676.00 | 0.00 |
| DPW Street Sweeper | 0.00 | 185,000.00 | 0.00 | 185,000.00 | 0.00 | 173,395.00 | 173,395.00 | 11,605.00 |
| DPW Tractor | 0.00 | 71,000.00 | 71,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DPW Mower | 0.00 | 17,000.00 | 17,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DPW Ventilation System | 70,000.00 | 0.00 | 63,321.11 | 6,678.89 | 0.00 | 6,678.89 | 6,678.89 | 0.00 |
| DPW F350 Truck | 47,000.00 | 0.00 | 0.00 | 47,000.00 | 0.00 | 46,464.89 | 46,464.89 | 535.11 |
| DPW Garage Door Replacement | 40,000.00 | 0.00 | 0.00 | 40,000.00 | 0.00 | 23,077.57 | 23,077.57 | 16,922.43 |
| Drainage & Roadway Improvements | 11,621.61 | 0.00 | 11,126.33 | 495.28 | 0.00 | 495.28 | 495.28 | 0.00 |
| TOTAL STREETS AND PARKS | 197,957.30 | 939,180.00 | 170,155.66 | 966,981.64 | 643,025.49 | 279,247.43 | 922,272.92 | 44,708.72 |
| Snow Removal Salaries | 0.00 | 45,292.00 | 0.00 | 45,292.00 | 45,291.62 | 0.00 | 45,291.62 | 0.38 |
| Snow Removal Expenses | 0.00 | 239,149.00 | 0.00 | 239,149.00 | 239,147.97 | 0.00 | 239,147.97 | 1.03 |
| TOTAL SNOW REMOVAL | 0.00 | 284,441.00 | 0.00 | 284,441.00 | 284,439.59 | 0.00 | 284,439.59 | 1.41 |
| Street Lighting | 0.00 | 80,561.00 | 0.00 | 80,561.00 | 80,560.91 | 0.00 | 80,560.91 | 0.09 |
| TOTAL STREET LIGHTING | 0.00 | 80,561.00 | 0.00 | 80,561.00 | 80,560.91 | 0.00 | 80,560.91 | 0.09 |
| Trash Removal and Tipping Fees | 1,724.67 | 394,499.00 | 25,809.64 | 370,414.03 | 348,667.49 | 1,724.67 | 350,392.16 | 20,021.87 |
| Lanfill Monitoring | 0.00 | 8,700.00 | 2,175.00 | 6,525.00 | 6,525.00 | 0.00 | 6,525.00 | 0.00 |
| TOTAL TRASH REMOVAL & TIPPING | 1,724.67 | 403,199.00 | 27,984.64 | 376,939.03 | 355,192.49 | 1,724.67 | 356,917.16 | 20,021.87 |
| Cemetery Salaries | 0.00 | 45,669.00 | 0.00 | 45,669.00 | 45,665.08 | 0.00 | 45,665.08 | 3.92 |
| Mt Vernon Cemetery Expansion | 846.10 | 0.00 | 651.10 | 195.00 | 0.00 | 195.00 | 195.00 | 0.00 |
| Cemetery Tractor Replacement | 0.00 | 30,000.00 | 0.00 | 30,000.00 | 0.00 | 30,000.00 | 30,000.00 | 0.00 |
| Cemetery Engineering | 60.50 | 0.00 | 60.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cemetery Improvements | 261.52 | 0.00 | 261.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL CEMETERY | 1,168.12 | 75,669.00 | 973.12 | 75,864.00 | 45,665.08 | 30,195.00 | 75,860.08 | 3.92 |
| TOTAL PUBLIC WORKS | 200,850.09 | 1,783,050.00 | 199,113.42 | 1,784,786.67 | 1,408,883.56 | 311,167.10 | 1,720,050.66 | 64,736.01 |

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2013

| | <i>Beginning Encumbrance</i> | <i>Fiscal 2013 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> |
|---|----------------------------------|-------------------------------|-------------------------------|----------------------------|-------------------------|-------------------------|---------------------------|-----------------|
| Board of Health Salaries | 0.00 | 30,000.00 | 0.00 | 30,000.00 | 30,000.00 | 0.00 | 30,000.00 | 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 | 30,000.00 | 0.00 | 30,000.00 | 30,000.00 | 0.00 | 30,000.00 | 0.00 |
| Council on Aging Salaries | 0.00 | 45,666.00 | 0.00 | 45,666.00 | 42,879.62 | 0.00 | 42,879.62 | 2,786.38 |
| Council on Aging Expenses | 0.00 | 2,639.00 | 0.00 | 2,639.00 | 2,297.30 | 0.00 | 2,297.30 | 341.70 |
| TOTAL COUNCIL ON AGING | 0.00 | 48,305.00 | 0.00 | 48,305.00 | 45,176.92 | 0.00 | 45,176.92 | 3,128.08 |
| Veteran's Services Salary | 0.00 | 1,645.00 | 0.00 | 1,645.00 | 1,644.96 | 0.00 | 1,644.96 | 0.04 |
| Veteran's Services Expenses | 0.00 | 1,200.00 | 0.00 | 1,200.00 | 766.68 | 0.00 | 766.68 | 433.32 |
| Veteran's Benefits | 0.00 | 114,000.00 | 0.00 | 114,000.00 | 111,880.82 | 0.00 | 111,880.82 | 2,119.18 |
| TOTAL VETERANS SERVICES | 0.00 | 116,845.00 | 0.00 | 116,845.00 | 114,292.46 | 0.00 | 114,292.46 | 2,552.54 |
| TOTAL HUMAN SERVICES | 0.00 | 195,150.00 | 0.00 | 195,150.00 | 189,469.38 | 0.00 | 189,469.38 | 5,680.62 |
| Library Salaries | 0.00 | 200,146.00 | 0.00 | 200,146.00 | 200,146.00 | 0.00 | 200,146.00 | 0.00 |
| Library Expenses | 5,900.00 | 111,660.00 | 0.00 | 117,560.00 | 111,660.00 | 5,900.00 | 117,560.00 | 0.00 |
| Municipal Building Maintenance | 0.00 | 9,900.00 | 0.00 | 9,900.00 | 8,999.75 | 0.00 | 8,999.75 | 900.25 |
| TOTAL LIBRARY | 5,900.00 | 321,706.00 | 0.00 | 327,606.00 | 320,805.75 | 5,900.00 | 326,705.75 | 900.25 |
| Recreation Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Track Repairs- MS/HS | 0.00 | 13,000.00 | 0.00 | 13,000.00 | 0.00 | 12,014.00 | 12,014.00 | 986.00 |
| Roof Repairs- Goodale | 3,500.00 | 0.00 | 3,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL RECREATION | 3,500.00 | 13,000.00 | 3,500.00 | 13,000.00 | 0.00 | 12,014.00 | 12,014.00 | 986.00 |
| Bleachers for the Parks | 0.00 | 8,500.00 | 0.00 | 8,500.00 | 0.00 | 8,317.58 | 8,317.58 | 182.42 |
| TOTAL PARKS | 0.00 | 8,500.00 | 0.00 | 8,500.00 | 0.00 | 8,317.58 | 8,317.58 | 182.42 |
| Arts Council Purchased Services | 38.10 | 350.00 | 0.00 | 388.10 | 0.00 | 38.10 | 38.10 | 350.00 |
| TOTAL OTHER CULTURE AND RECREATION | 38.10 | 350.00 | 0.00 | 388.10 | 0.00 | 38.10 | 38.10 | 350.00 |
| TOTAL CULTURE AND RECREATION | 9,438.10 | 343,556.00 | 3,500.00 | 349,494.10 | 320,805.75 | 26,269.68 | 347,075.43 | 2,418.67 |

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2013

| | <i>Beginning Encumbrance</i> | <i>Fiscal 2013 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> |
|---|----------------------------------|-------------------------------|-------------------------------|----------------------------|-------------------------|-------------------------|---------------------------|--------------------|
| <i>Maturing Debt-Principal</i> | 0.00 | 1,045,301.00 | 0.00 | 1,045,301.00 | 1,045,301.00 | 0.00 | 1,045,301.00 | 0.00 |
| <i>Maturing Debt-Interest</i> | 0.00 | 201,233.00 | 0.00 | 201,233.00 | 201,069.33 | 0.00 | 201,069.33 | 163.67 |
| <i>Interest on Temporary Loans</i> | 0.00 | 10,350.00 | 0.00 | 10,350.00 | 8,854.52 | 0.00 | 8,854.52 | 1,495.48 |
| TOTAL DEBT SERVICE | 0.00 | 1,256,884.00 | 0.00 | 1,256,884.00 | 1,255,224.85 | 0.00 | 1,255,224.85 | 1,659.15 |
| | | | | | | | | |
| RMV Non-Renewal Surcharges | 0.00 | 5,960.00 | 0.00 | 5,960.00 | 4,980.00 | 0.00 | 4,980.00 | 980.00 |
| Air Pollution Control Districts | 0.00 | 2,117.00 | 0.00 | 2,117.00 | 2,117.00 | 0.00 | 2,117.00 | 0.00 |
| Regional Transit Authority | 0.00 | 49,036.00 | 0.00 | 49,036.00 | 49,036.00 | 0.00 | 49,036.00 | 0.00 |
| MBTA | 0.00 | 852.00 | 0.00 | 852.00 | 852.00 | 0.00 | 852.00 | 0.00 |
| Special Education Assessment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Charter School/School Choice Assessment | 0.00 | 434,867.00 | 0.00 | 434,867.00 | 434,033.00 | 0.00 | 434,033.00 | 834.00 |
| County Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Regional Planning Assessment | 0.00 | 1,848.00 | 0.00 | 1,848.00 | 1,847.62 | 0.00 | 1,847.62 | 0.38 |
| Wachusett Earth Day Collaborative | 0.00 | 2,132.00 | 0.00 | 2,132.00 | 2,132.00 | 0.00 | 2,132.00 | 0.00 |
| TOTAL INTERGOVERNMENTAL | 0.00 | 496,812.00 | 0.00 | 496,812.00 | 494,997.62 | 0.00 | 494,997.62 | 1,814.38 |
| | | | | | | | | |
| <i>County Retirement Assessment</i> | 0.00 | 757,273.00 | 0.00 | 757,273.00 | 756,904.00 | 0.00 | 756,904.00 | 369.00 |
| Workers Compensation Insurance | 1,452.00 | 44,850.00 | 0.00 | 46,302.00 | 44,840.50 | 1,452.00 | 46,292.50 | 9.50 |
| MEGA Assessment | 0.00 | 3,445.48 | 0.00 | 3,445.48 | 0.00 | 3,445.48 | 3,445.48 | 0.00 |
| Unemployment Compensation | 818.19 | 47,500.00 | 0.00 | 48,318.19 | 47,080.00 | 818.19 | 47,898.19 | 420.00 |
| Group Health Insurance Premiums | 0.00 | 2,662,698.00 | 371.91 | 2,662,326.09 | 2,601,411.12 | 0.00 | 2,601,411.12 | 60,914.97 |
| Prior Year Bill | 0.00 | 965.33 | 0.00 | 965.33 | 0.00 | 965.33 | 965.33 | 0.00 |
| Group Life Insurance Premium | 0.00 | 13,000.00 | 0.00 | 13,000.00 | 11,115.90 | 0.00 | 11,115.90 | 1,884.10 |
| Medicare-Town's Share | 0.00 | 165,000.00 | 0.00 | 165,000.00 | 158,684.75 | 0.00 | 158,684.75 | 6,315.25 |
| General Insurance | 0.00 | 125,000.00 | 0.00 | 125,000.00 | 125,000.00 | 0.00 | 125,000.00 | 0.00 |
| Self-Insurance Deductible Expenses | 0.00 | 2,000.00 | 2,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EMPLOYEE BENEFITS | 2,270.19 | 3,821,731.81 | 2,371.91 | 3,821,630.09 | 3,745,036.27 | 6,681.00 | 3,751,717.27 | 69,912.82 |
| | | | | | | | | |
| GRAND TOTALS | 1,075,067.62 | 21,649,219.75 | 718,571.29 | 22,005,716.08 | 20,713,856.45 | 944,203.86 | 21,658,060.31 | 347,655.77 |
| | | | | | | | | |
| <i>Transfer to Special Revenue</i> | 0.00 | 0.00 | 0.00 | 0.00 | 1,859.31 | 13,277.08 | 15,136.39 | (15,136.39) |
| <i>Transfer to Stabilization Fund</i> | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Transfer to Capital Investment Trust</i> | 0.00 | 230,892.00 | 0.00 | 230,892.00 | 230,892.00 | 74,150.72 | 305,042.72 | (74,150.72) |
| <i>Transfer to Unemployment Trust</i> | 0.00 | 50,000.00 | 0.00 | 50,000.00 | 50,000.00 | 0.00 | 50,000.00 | 0.00 |
| TOTAL TRANSFERS TO OTHER FUNDS | 0.00 | 280,892.00 | 0.00 | 280,892.00 | 282,751.31 | 87,427.80 | 370,179.11 | (89,287.11) |

Town of West Boylston
Combined Balance Sheet
All Fund Types and Account Groups
June 30, 2013

| | Governmental Fund Types | | | Proprietary Fund Type Sewer Enterprise | Fiduciary Fund Type Trust and Agency | Account Group General Long Term Debt | Totals (Memorandum Only) |
|--|--------------------------------|-------------------------------|-----------------------------|---|---|---|---|
| | General | Special Revenue | Capital Projects | | | | |
| <u>ASSETS:</u> | | | | | | | |
| Cash and Investments | 2,641,297.34 | \$ 2,234,648.01 | \$ 135,932.94 | \$ 3,539,030.41 | \$ 9,444,325.01 | | \$ 17,995,233.71 |
| Receivables: | | | | | | | |
| Personal Property Taxes | 1,464.90 | | | | | | 1,464.90 |
| Real Estate Taxes | 253,251.58 | | | | | | 253,251.58 |
| Less Allowance for Abatements | (120,328.31) | | | | | | (120,328.31) |
| Tax Liens | 69,949.14 | | | 13,981.41 | | | 83,930.55 |
| Excise Taxes | 121,804.84 | | | | | | 121,804.84 |
| Departmental and Other | 35,742.54 | 487,119.36 | | 131,765.87 | 8,873.60 | | 663,501.37 |
| Unapportioned Betterments | | | | 4,397,188.88 | | | 4,397,188.88 |
| Apportioned Betterments | | | | 12,317.68 | | | 12,317.68 |
| Connection Loans Not Yet Assessed | | | | | | | - |
| Intergovernmental | 46,576.00 | 187,208.13 | | | | | 233,784.13 |
| Due from Other Funds | | | | | | | - |
| Prepaid Expenses | - | - | | | | | - |
| Amounts to be Provided | | | | 6,794,598.42 | | 6,370,117.00 | 13,164,715.42 |
| Total Assets | <u>\$ 3,049,758.03</u> | <u>\$ 2,908,975.50</u> | <u>\$ 135,932.94</u> | <u>\$ 14,888,882.67</u> | <u>\$ 9,453,198.61</u> | <u>\$ 6,370,117.00</u> | <u>\$ 36,806,864.75</u> |
| <u>LIABILITIES AND FUND BALANCES:</u> | | | | | | | |
| <u>Liabilities:</u> | | | | | | | |
| Warrants and Accounts Payable | \$ 547,894.91 | \$ 33,505.69 | \$ - | 38,414.75 | \$ 3,066.99 | | \$ 622,882.34 |
| Accrued Payroll and Withholdings | 329,662.66 | 4,446.20 | | 2,543.98 | | | 336,652.84 |
| Due to Other Funds | | | | | | | - |
| Deferred Revenue: | | | | | | | |
| Property Taxes | 134,388.17 | | | | | | 134,388.17 |
| Tax Liens | 69,949.14 | | | 13,981.41 | | | 83,930.55 |
| Excise Taxes | 121,804.84 | | | | | | 121,804.84 |
| Other | | 487,119.36 | | 4,541,272.43 | 788.60 | | 5,029,180.39 |
| Other Liabilities | 23,989.70 | - | | | 6,286,811.83 | | 6,310,801.53 |
| Notes Payable | | - | - | | | | - |
| Bonds Payable | | | | 6,794,598.42 | | 6,370,117.00 | 13,164,715.42 |
| Total Liabilities | <u>1,227,689.42</u> | <u>525,071.25</u> | <u>-</u> | <u>11,390,810.99</u> | <u>6,290,667.42</u> | <u>6,370,117.00</u> | <u>25,804,356.08</u> |
| <u>Retained Earnings & Fund Balances:</u> | | | | | | | |
| Retained Earnings | | | | 614,104.06 | | | 614,104.06 |
| Retained Earnings - Capital Reserve | | | | 222,069.56 | | | 222,069.56 |
| Retained Earnings - Betterments/Debt | | | | 1,996,436.34 | | | 1,996,436.34 |
| Reserved for Endowments | | | | | 472,661.59 | | 472,661.59 |
| Reserved for Expenditures | 718,571.29 | 1,856,185.94 | 135,932.94 | 9,045.72 | - | | 2,719,735.89 |
| Reserved for Petty Cash | 335.00 | | | | | | 335.00 |
| Designated for Deficits | - | - | | | | | - |
| Designated for Future Years Expenditures | 248,000.00 | 362,000.00 | | 656,416.00 | 18,000.00 | | 1,284,416.00 |
| Undesignated | 855,162.32 | 165,718.31 | | | 2,671,869.60 | | 3,692,750.23 |
| Total Fund Balances | <u>1,822,068.61</u> | <u>2,383,904.25</u> | <u>135,932.94</u> | <u>3,498,071.68</u> | <u>3,162,531.19</u> | <u>-</u> | <u>11,002,508.67</u> |
| Total Liabilities and Fund Balances | <u>\$ 3,049,758.03</u> | <u>\$ 2,908,975.50</u> | <u>\$ 135,932.94</u> | <u>\$ 14,888,882.67</u> | <u>\$ 9,453,198.61</u> | <u>\$ 6,370,117.00</u> | <u>\$ 36,806,864.75</u> |

Town of West Boylston
 Combined Statement of Revenues, Expenditures and
 Changes in Fund Balances
 For the Year Ended June 30, 2013

| | General Fund | Special Revenue Funds | Capital Projects Fund | Sewer Enterprise Fund | Trust Funds | Total (Memorandum Only) |
|--|-------------------------|--------------------------------------|--------------------------------------|--------------------------------------|------------------------|--|
| <u>REVENUES:</u> | | | | | | |
| Property Taxes: | | | | | | |
| Personal Property | 886,645.11 | | | | | 886,645.11 |
| Real Estate | 13,102,302.93 | | | | | 13,102,302.93 |
| Tax Liens | 62,118.14 | | | | | 62,118.14 |
| Intergovernmental | 4,387,825.19 | 1,415,039.39 | | 258,878.36 | | 6,061,742.94 |
| Local Estimated Receipts: | | | | | | |
| Motor Vehicle Excise | 966,165.60 | | | | | 966,165.60 |
| Other Excise | 162,041.05 | | | | | |
| Payments in Lieu of Taxes | 642,130.36 | | | | | 642,130.36 |
| Licenses, Permits, Fines & Fees | 280,987.14 | 1,101,294.66 | | 496,441.10 | | 1,878,722.90 |
| Investment Income | 4,815.30 | 867.66 | | 14,543.21 | 9,712.32 | 29,938.49 |
| Miscellaneous | 244,897.94 | 389,377.13 | | | | 634,275.07 |
| User Charges | 140,300.00 | | | 1,198,006.03 | | 1,338,306.03 |
| Contributions and Donations | | 0.00 | | | 144,328.72 | 144,328.72 |
| TOTAL REVENUES | 20,880,228.76 | 2,906,578.84 | 0.00 | 1,967,868.70 | 154,041.04 | 25,746,676.29 |
| <u>EXPENDITURES:</u> | | | | | | |
| General Government | 1,148,600.43 | 88,111.58 | | | 49.16 | 1,236,761.17 |
| Public Safety | 2,561,186.04 | 52,296.88 | | | 0.00 | 2,613,482.92 |
| Education | 10,189,738.63 | 1,545,479.10 | 248,190.76 | | 106,789.24 | 12,090,197.73 |
| Public Works | 1,720,050.66 | 91,996.24 | | 1,023,529.32 | 1,997.03 | 2,837,573.25 |
| Human Services | 189,469.38 | 54,869.81 | | | | 244,339.19 |
| Culture and Recreation | 347,075.43 | 73,771.13 | | | 669.14 | 421,515.70 |
| Debt Service | 1,255,224.85 | 0.00 | | 620,107.78 | | 1,875,332.63 |
| Intergovernmental | 494,997.62 | | | | | 494,997.62 |
| Employee Benefits and Insurance | 3,751,717.27 | | | | 32,496.68 | 3,784,213.95 |
| TOTAL EXPENDITURES | 21,658,060.31 | 1,906,524.74 | 248,190.76 | 1,643,637.10 | 142,001.25 | 25,598,414.16 |
| REVENUES OVER/(UNDER) EXPENDITURES | (777,831.55) | 1,000,054.10 | (248,190.76) | 324,231.60 | 12,039.79 | 148,262.13 |
| <u>OTHER FINANCING SOURCES/(USES):</u> | | | | | | |
| Other Financing Sources/(Uses) | | | | | | 0.00 |
| Bond Proceeds | | | 0.00 | 0.00 | | 0.00 |
| Operating Transfers In | 923,800.00 | 28,945.33 | 0.00 | 0.00 | 355,042.72 | 1,307,788.05 |
| Operating Transfers Out | (370,179.11) | (531,108.94) | 0.00 | 0.00 | (406,500.00) | (1,307,788.05) |
| TOTAL OTHER FINANCING SOURCES/(USES) | 553,620.89 | (502,163.61) | 0.00 | 0.00 | (51,457.28) | 0.00 |
| REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES | (224,210.66) | 497,890.49 | (248,190.76) | 324,231.60 | (39,417.49) | 310,303.18 |
| Fund Balances - July 1, 2012 | 2,046,279.27 | 1,886,013.76 | 384,123.70 | 3,173,840.08 | 3,201,948.68 | 10,692,205.49 |
| Fund Balances - June 30, 2013 | 1,822,068.61 | 2,383,904.25 | 135,932.94 | 3,498,071.68 | 3,162,531.19 | 11,002,508.67 |

Town of West Boylston
Statement of Revenues, Expenditures and
Changes in Fund Balances
Budget vs Actual - General Fund
For the Year Ended June 30, 2013

| | <i>Actual</i> | <i>Budgeted</i> | <i>Variance</i> | <i>% to Budget</i> |
|--|---------------|-----------------|-----------------|--------------------|
| REVENUES: | | | | |
| <u>Property Taxes:</u> | | | | |
| Personal Property | 886,645.11 | 916,053.00 | (29,407.89) | |
| Real Estate | 13,102,302.93 | 13,150,693.44 | (48,390.51) | |
| Rollback Tax | 0.00 | 0.00 | 0.00 | |
| Tax Liens | 62,118.14 | 0.00 | 62,118.14 | |
| Tax Foreclosures | 0.00 | 0.00 | 0.00 | |
| Prov. for Abatements/Exemptions | (123,780.96) | (123,780.96) | 0.00 | |
| <u>Total Property Taxes</u> | 13,927,285.22 | 13,942,965.48 | (15,680.26) | 99.89% |
| <u>Intergovernmental:</u> | | | | |
| Chapter 70 School Aid | 2,841,510.00 | 2,841,510.00 | 0.00 | |
| School Building Assistance | 739,480.00 | 638,458.00 | 101,022.00 | |
| Charter Tuition/Facility Reimb | 27,227.00 | 65,950.00 | (38,723.00) | |
| General State Governmental Aid | 673,921.00 | 673,921.00 | 0.00 | |
| Other Intergovernmental | 105,687.19 | 83,549.00 | 22,138.19 | |
| <u>Total Intergovernmental</u> | 4,387,825.19 | 4,303,388.00 | 84,437.19 | 101.96% |
| <u>Local Estimated Receipts:</u> | | | | |
| Motor Vehicle Excise | 966,165.60 | 894,000.00 | 72,165.60 | |
| Other Excise | 162,041.05 | 152,000.00 | 10,041.05 | |
| Payments in Lieu of Taxes | 642,130.36 | 622,000.00 | 20,130.36 | |
| Penalties/Interest on Taxes | 61,513.94 | 37,000.00 | 24,513.94 | |
| Pay As You Throw Program | 140,300.00 | 157,000.00 | (16,700.00) | |
| Departmental Fees | 79,632.08 | 75,000.00 | 4,632.08 | |
| Licenses and Permits | 139,841.12 | 110,000.00 | 29,841.12 | |
| Investment Income | 4,815.30 | 3,000.00 | 1,815.30 | |
| Fines and Forfeits | 31,422.30 | 48,000.00 | (16,577.70) | |
| Other Local Receipts | 213,475.64 | 102,000.00 | 111,475.64 | |
| <u>Total Local Estimated Receipts</u> | 2,441,337.39 | 2,200,000.00 | 241,337.39 | 110.97% |
| TOTAL REVENUES | 20,756,447.80 | 20,446,353.48 | 310,094.32 | 101.52% |
| EXPENDITURES: | | | | |
| <i>General Government</i> | 1,080,494.32 | 1,143,176.94 | 62,682.62 | 94.52% |
| <i>Public Safety</i> | 2,294,218.30 | 2,327,265.00 | 33,046.70 | 98.58% |
| <i>Education</i> | 10,258,528.97 | 10,281,594.00 | 23,065.03 | 99.78% |
| <i>Public Works</i> | 1,733,796.42 | 1,783,050.00 | 49,253.58 | 97.24% |
| <i>Human Services</i> | 189,469.38 | 195,150.00 | 5,680.62 | 97.09% |
| <i>Culture and Recreation</i> | 341,137.33 | 343,556.00 | 2,418.67 | 99.30% |
| <i>Debt Service</i> | 1,255,224.85 | 1,256,884.00 | 1,659.15 | 99.87% |
| <i>Intergovernmental</i> | 494,997.62 | 496,812.00 | 1,814.38 | 99.63% |
| <i>Employee Benefits and Insurance</i> | 3,751,818.99 | 3,821,731.81 | 69,912.82 | 98.17% |
| TOTAL EXPENDITURES | 21,399,686.18 | 21,649,219.75 | 249,533.57 | 98.85% |
| REVENUES OVER/(UNDER) EXPENDITURES | (643,238.38) | (1,202,866.27) | 559,627.89 | |
| OTHER FINANCING SOURCES/(USES): | | | | |
| <i>Operating Transfers In</i> | 867,420.00 | 867,420.00 | 0.00 | 100.00% |
| <i>Operating Transfers Out</i> | (294,356.31) | (280,892.00) | (13,464.31) | 104.79% |
| <i>Bond Proceeds</i> | 0.00 | 0.00 | 0.00 | |
| <i>Other</i> | 616,338.27 | 616,338.27 | 0.00 | 100.00% |
| TOTAL OTHER FINANCING SOURCES/(USES) | 1,189,401.96 | 1,202,866.27 | (13,464.31) | 98.88% |
| REVENUES AND SOURCES OVER/(UNDER) EXPENDITURES AND USES | 546,163.58 | 0.00 | 546,163.58 | |

Town of West Boylston
Combining Balance Sheet
Special Revenue Funds
June 30, 2013

| | School Lunch | Highway Improvements | School | Town Grants | Town Special Revenue | Septic Grant | Community Preservation | Totals (Memorandum Only) |
|---|--------------------------|---------------------------------|----------------------------|----------------------------|---------------------------------|----------------------------|-----------------------------------|---|
| <u>ASSETS:</u> | | | | | | | | |
| Cash and Investments | (\$1,181.51) | (\$11,207.93) | \$693,427.95 | \$212,619.83 | \$789,452.10 | \$106,426.37 | \$445,111.20 | \$2,234,648.01 |
| Receivables: | | | | | | | | |
| Departmental and Other | | | | | 470,804.36 | | 3,466.61 | 474,270.97 |
| Due from Homeowners | | | | | | 12,848.39 | | 12,848.39 |
| Due from Federal/State Government | 9,034.36 | | 139,765.06 | 38,408.71 | | | | 187,208.13 |
| Due from Other Funds | | | | | | | | 0.00 |
| Prepaid Expenses | | | | | | | | 0.00 |
| <i>Total Assets</i> | <i>\$7,852.85</i> | <i>(\$11,207.93)</i> | <i>\$833,193.01</i> | <i>\$251,028.54</i> | <i>\$1,260,256.46</i> | <i>\$119,274.76</i> | <i>\$448,577.81</i> | <i>\$2,908,975.50</i> |
| <u>LIABILITIES AND FUND BALANCES:</u> | | | | | | | | |
| <i>Liabilities:</i> | | | | | | | | |
| Warrants and Accounts Payable | 1,702.27 | | 20,003.08 | 2,088.12 | 8,530.97 | | 1,181.25 | 33,505.69 |
| Accrued Payroll and Withholdings | 4,446.20 | | | | | | | 4,446.20 |
| Due to Other Funds | | | | | | | | 0.00 |
| Deferred Revenue | | | | | 470,804.36 | 12,848.39 | 3,466.61 | 487,119.36 |
| Other Liabilities | | | | | | | | 0.00 |
| Notes Payable | | | | | | | | 0.00 |
| <i>Total Liabilities</i> | <i>6,148.47</i> | <i>0.00</i> | <i>20,003.08</i> | <i>2,088.12</i> | <i>479,335.33</i> | <i>12,848.39</i> | <i>4,647.86</i> | <i>525,071.25</i> |
| <i>Fund Balances:</i> | | | | | | | | |
| Reserved for Expenditures | 1,704.38 | | 813,189.93 | 248,940.42 | 418,921.13 | 106,426.37 | 267,003.71 | 1,856,185.94 |
| Designated for Deficits | | | | | | | | 0.00 |
| Designated for Future Years Expenditures | | | | | 362,000.00 | | | 362,000.00 |
| Undesignated | | (11,207.93) | | | | | 176,926.24 | 165,718.31 |
| <i>Total Fund Balances</i> | <i>1,704.38</i> | <i>(11,207.93)</i> | <i>813,189.93</i> | <i>248,940.42</i> | <i>780,921.13</i> | <i>106,426.37</i> | <i>443,929.95</i> | <i>2,383,904.25</i> |
| <i>Total Liabilities and Fund Balances</i> | <i>\$7,852.85</i> | <i>-\$11,207.93</i> | <i>\$833,193.01</i> | <i>\$251,028.54</i> | <i>\$1,260,256.46</i> | <i>\$119,274.76</i> | <i>\$448,577.81</i> | <i>\$2,908,975.50</i> |

Town of West Boylston
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances-Special Revenue Funds
For the Year Ended June 30, 2013

| | <u>School Lunch</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 | 55,033.07 | 0.00 | 1,193,792.00 | 114,691.15 | 6,183.17 | | 45,340.00 | 1,415,039.39 |
| Local Estimated Receipts: | | | | | | | | |
| Charges for Services | 168,185.78 | | 345,123.26 | | 587,985.62 | | | 1,101,294.66 |
| Investment Income | 13.45 | | | 8.29 | 82.23 | 274.04 | 489.65 | 867.66 |
| Miscellaneous | | | 32,130.34 | 154,196.57 | 28,602.30 | 2,324.41 | 172,123.51 | 389,377.13 |
| Contributions and Donations | | | | | | | | 0.00 |
| TOTAL REVENUES | 223,232.30 | 0.00 | 1,571,045.60 | 268,896.01 | 622,853.32 | 2,598.45 | 217,953.16 | 2,906,578.84 |
| <u>EXPENDITURES:</u> | | | | | | | | |
| General Government | | | | 16,374.87 | 37,780.46 | | 33,956.25 | 88,111.58 |
| Public Safety | | | | 48,136.77 | 4,160.11 | | | 52,296.88 |
| Education | 257,551.05 | | 1,287,928.05 | | | | | 1,545,479.10 |
| Public Works | | 40,475.43 | | | 51,520.81 | | | 91,996.24 |
| Human Services | | | | 13,265.00 | 41,604.81 | | | 54,869.81 |
| Culture and Recreation | | | | 11,046.19 | 62,724.94 | | | 73,771.13 |
| Debt Service | | | | | | | | 0.00 |
| TOTAL EXPENDITURES | 257,551.05 | 40,475.43 | 1,287,928.05 | 88,822.83 | 197,791.13 | 0.00 | 33,956.25 | 1,906,524.74 |
| REVENUES OVER/(UNDER) EXPENDITURES | (34,318.75) | (40,475.43) | 283,117.55 | 180,073.18 | 425,062.19 | 2,598.45 | 183,996.91 | 1,000,054.10 |
| <u>OTHER FINANCING SOURCES/(USES):</u> | | | | | | | | |
| Operating Transfers In | 12,000.00 | | | | 16,945.33 | | | 28,945.33 |
| Operating Transfers (Out) | | | (68,380.00) | (1,808.94) | (460,920.00) | | | (531,108.94) |
| TOTAL OTHER FINANCING SOURCES/(USES) | 12,000.00 | 0.00 | (68,380.00) | (1,808.94) | (443,974.67) | 0.00 | 0.00 | (502,163.61) |
| REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES | (22,318.75) | (40,475.43) | 214,737.55 | 178,264.24 | (18,912.48) | 2,598.45 | 183,996.91 | 497,890.49 |
| Fund Balances - July 1, 2012 | 24,023.13 | 29,267.50 | 598,452.38 | 70,676.18 | 799,833.61 | 103,827.92 | 259,933.04 | 1,886,013.76 |
| Fund Balances - June 30, 2013 | 1,704.38 | (11,207.93) | 813,189.93 | 248,940.42 | 780,921.13 | 106,426.37 | 443,929.95 | 2,383,904.25 |

Town of West Boylston
Combining Balance Sheet
Capital Projects
June 30, 2013

| | <u>Shrewsbury/ Hartwell Sewers</u> | <u>Drainage/Roadway Improvements</u> | <u>School Windows & Doors</u> | <u>Totals (Memorandum Only)</u> |
|---|--|--|---------------------------------------|---|
| <u>ASSETS:</u> | | | | |
| Cash and Investments | 17,402.79 | 16,987.91 | 101,542.24 | \$135,932.94 |
| Receivables: | | | | |
| Departmental and Other | | | | 0.00 |
| Due from Homeowners | | | | 0.00 |
| Due from Commonwealth of Mass | | | | 0.00 |
| Due from Other Funds | | | | 0.00 |
| | | | | |
| <i>Total Assets</i> | <u><u>\$17,402.79</u></u> | <u><u>\$16,987.91</u></u> | <u><u>\$101,542.24</u></u> | <u><u>\$135,932.94</u></u> |
| <u>LIABILITIES AND FUND BALANCES:</u> | | | | |
| <i>Liabilities:</i> | | | | |
| 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 |
| | | | | |
| <i>Total Liabilities</i> | <u><u>0.00</u></u> | <u><u>0.00</u></u> | <u><u>0.00</u></u> | <u><u>0.00</u></u> |
| <i>Fund Balances:</i> | | | | |
| Reserved for Expenditures | 17,402.79 | 16,987.91 | 101,542.24 | 135,932.94 |
| Designated for Deficits | | | | 0.00 |
| Designated for Future Years Expenditures | | | | 0.00 |
| Undesignated | | | | 0.00 |
| | | | | |
| <i>Total Fund Balances</i> | <u><u>17,402.79</u></u> | <u><u>16,987.91</u></u> | <u><u>101,542.24</u></u> | <u><u>135,932.94</u></u> |
| | | | | |
| <i>Total Liabilities and Fund Balances</i> | <u><u>\$17,402.79</u></u> | <u><u>\$16,987.91</u></u> | <u><u>\$101,542.24</u></u> | <u><u>\$135,932.94</u></u> |

Town of West Boylston
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances-Capital Projects Fund
For the Year Ended June 30, 2013

| | <u>Shrewsbury/ Hartwell Sewers</u> | <u>Drainage/Roadway Improvements</u> | <u>School Windows & Doors</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 |
| <u>EXPENDITURES:</u> | | | | |
| General Government | | | | 0.00 |
| Public Safety | | | | 0.00 |
| Education | | | 248,190.76 | 248,190.76 |
| Public Works | | | | 0.00 |
| Human Services | | | | 0.00 |
| Culture and Recreation | | | | 0.00 |
| TOTAL EXPENDITURES | 0.00 | 0.00 | 248,190.76 | 248,190.76 |
| REVENUES OVER/(UNDER) EXPENDITURES | 0.00 | 0.00 | (248,190.76) | (248,190.76) |
| <u>OTHER FINANCING SOURCES/(USES):</u> | | | | |
| Bond Proceeds | | | | 0.00 |
| 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 |
| REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES | 0.00 | 0.00 | (248,190.76) | (248,190.76) |
| Fund Balances - June 30, 2012 | 17,402.79 | 16,987.91 | 349,733.00 | 384,123.70 |
| Fund Balances - June 30, 2013 | 17,402.79 | 16,987.91 | 101,542.24 | 135,932.94 |

Town of West Boylston
Combining Balance Sheet
Trust and Agency Funds
June 30, 2013

| | 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 | \$472,661.59 | \$773,879.11 | \$48,680.85 | \$1,156,960.24 | 676,477.51 | 34,753.88 | \$6,280,911.83 | \$9,444,325.01 |
| Receivables: | | | | | | | | |
| Departmental and Other | | | | | | | 8,873.60 | 8,873.60 |
| Due from Other Funds | | | | | | | | 0.00 |
| Total Assets | <u>\$472,661.59</u> | <u>\$773,879.11</u> | <u>\$48,680.85</u> | <u>\$1,156,960.24</u> | <u>\$676,477.51</u> | <u>\$34,753.88</u> | <u>\$6,289,785.43</u> | <u>\$9,453,198.61</u> |
| <u>LIABILITIES AND FUND BALANCES:</u> | | | | | | | | |
| Liabilities: | | | | | | | | |
| Warrants and Accounts Payable | | 881.99 | | | | | 2,185.00 | \$3,066.99 |
| Accrued Payroll & Withholdings | | | | | | | | 0.00 |
| Due to Other Funds | | | | | | | | 0.00 |
| Deferred Revenue | | | | | | | 788.60 | 788.60 |
| Other Liabilities | | | | | | | 6,286,811.83 | 6,286,811.83 |
| Total Liabilities | <u>0.00</u> | <u>881.99</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>6,289,785.43</u> | <u>6,290,667.42</u> |
| Fund Balances: | | | | | | | | |
| Reserved for Endowments | \$472,661.59 | | | | | | | 472,661.59 |
| Reserved for Expenditures | | | 0.00 | | | | | 0.00 |
| Designated for Future Years Expenditures | | 18,000.00 | | | | | | 18,000.00 |
| Undesignated | | 754,997.12 | 48,680.85 | 1,156,960.24 | 676,477.51 | 34,753.88 | | 2,671,869.60 |
| Total Fund Balances | <u>472,661.59</u> | <u>772,997.12</u> | <u>48,680.85</u> | <u>1,156,960.24</u> | <u>676,477.51</u> | <u>34,753.88</u> | <u>0.00</u> | <u>3,162,531.19</u> |
| Total Liabilities and Fund Balances | <u>\$472,661.59</u> | <u>\$773,879.11</u> | <u>\$48,680.85</u> | <u>\$1,156,960.24</u> | <u>\$676,477.51</u> | <u>\$34,753.88</u> | <u>\$6,289,785.43</u> | <u>\$9,453,198.61</u> |

Town of West Boylston
Combining Statement of Revenues, Expenditures
and
Changes in Fund Balances
Trust Funds
For the Year Ended June 30, 2013

| | Fund 81 | Fund 82 | Fund 84 | Fund 85 | Fund 86 | Fund 87 | Totals (Memorandum Only) |
|--|----------------------------|----------------------------|--------------------------------------|------------------------------|-------------------------------|-------------------------------|--------------------------------|
| | <u>Non-Expendable</u> | <u>Expendable</u> | <u>Unemployment Compensation</u> | <u>Stabilization</u> | <u>Capital Investment</u> | <u>Affordable Housing</u> | |
| <u>REVENUES:</u> | | | | | | | |
| Investment Income | | 3,634.24 | 153.18 | 3,297.75 | 2,567.19 | 59.96 | 9,712.32 |
| Contributions and Donations | 17,500.00 | 112,187.72 | | | | 14,641.00 | 144,328.72 |
| TOTAL REVENUES | <u>\$17,500.00</u> | <u>\$115,821.96</u> | <u>\$153.18</u> | <u>\$3,297.75</u> | <u>\$2,567.19</u> | <u>\$14,700.96</u> | <u>\$154,041.04</u> |
| <u>EXPENDITURES:</u> | | | | | | | |
| General Government | | | | | | 49.16 | 49.16 |
| Public Safety | | | | | | | 0.00 |
| Education | | 106,789.24 | | | | | 106,789.24 |
| Public Works | | 1,997.03 | | | | | 1,997.03 |
| Culture and Recreation | | 669.14 | | | | | 669.14 |
| Employee Benefits | | | 32,496.68 | | | | 32,496.68 |
| TOTAL EXPENDITURES | <u>0.00</u> | <u>109,455.41</u> | <u>32,496.68</u> | <u>0.00</u> | <u>0.00</u> | <u>49.16</u> | <u>142,001.25</u> |
| REVENUES OVER/(UNDER) EXPENDITURES | 17,500.00 | 6,366.55 | (32,343.50) | 3,297.75 | 2,567.19 | 14,651.80 | 12,039.79 |
| <u>OTHER FINANCING SOURCES/(USES):</u> | | | | | | | |
| Operating Transfers In | | | 50,000.00 | | 305,042.72 | | 355,042.72 |
| Operating Transfers (Out) | | (20,000.00) | | | (386,500.00) | | (406,500.00) |
| TOTAL OTHER FINANCING SOURCES/(USES) | 0.00 | (20,000.00) | 50,000.00 | 0.00 | (81,457.28) | 0.00 | (51,457.28) |
| REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES | 17,500.00 | (13,633.45) | 17,656.50 | 3,297.75 | (78,890.09) | 14,651.80 | (39,417.49) |
| Fund Balances - June 30, 2012 | <u>455,161.59</u> | <u>786,630.57</u> | <u>31,024.35</u> | <u>1,153,662.49</u> | <u>755,367.60</u> | <u>20,102.08</u> | <u>3,201,948.68</u> |
| Fund Balances - June 30, 2013 | <u>\$472,661.59</u> | <u>\$772,997.12</u> | <u>\$48,680.85</u> | <u>\$1,156,960.24</u> | <u>\$676,477.51</u> | <u>\$34,753.88</u> | <u>\$3,162,531.19</u> |