

Town of West Boylston
Combined Balance Sheet
All Fund Types and Account Groups
June 30, 2014

	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	2,443,425.15	\$ 2,726,521.53	\$ 407,898.36	\$ 3,900,675.16	\$ 8,936,557.72		\$ 18,415,077.92
Receivables:							
Personal Property Taxes	2,305.64						2,305.64
Real Estate Taxes	191,225.18						191,225.18
Less Allowance for Abatements	(122,407.88)						(122,407.88)
Tax Liens	68,575.26			9,353.85			77,929.11
Excise Taxes	83,780.06						83,780.06
Departmental and Other	8,975.39	446,162.61		105,060.38	21,462.16		581,660.54
Unapportioned Betterments				3,992,401.90			3,992,401.90
Apportioned Betterments				9,176.95			9,176.95
Connection Loans Not Yet Assessed							-
Intergovernmental	25,795.00	267,791.30					293,586.30
Due from Other Funds							-
Prepaid Expenses	-	-					-
Amounts to be Provided				5,800,322.44		5,864,816.00	11,665,138.44
Total Assets	\$ 2,701,673.80	\$ 3,440,475.44	\$ 407,898.36	\$ 13,816,990.68	\$ 8,958,019.88	\$ 5,864,816.00	\$ 35,189,874.16
<u>LIABILITIES AND FUND BALANCES:</u>							
<u>Liabilities:</u>							
Warrants and Accounts Payable	\$ 111,091.51	\$ 79,589.95	\$ 2,704.00	20,984.26	\$ 2,455.00		\$ 216,824.72
Accrued Payroll and Withholdings	393,384.73	2,520.78		2,808.60			398,714.11
Due to Other Funds							-
Deferred Revenue:							
Property Taxes	71,122.94						71,122.94
Tax Liens	68,575.26			9,353.85			77,929.11
Excise Taxes	83,780.06						83,780.06
Other		446,162.61		4,106,639.23	8,168.04		4,560,969.88
Other Liabilities	24,327.29	-			5,834,322.57		5,858,649.86
Notes Payable		-	2,000,000.00				2,000,000.00
Bonds Payable				5,800,322.44		5,864,816.00	11,665,138.44
Total Liabilities	752,281.79	528,273.34	2,002,704.00	9,940,108.38	5,844,945.61	5,864,816.00	24,933,129.12
<u>Retained Earnings & Fund Balances:</u>							
Retained Earnings				984,644.89			984,644.89
Retained Earnings - Capital Reserve				222,069.56			222,069.56
Retained Earnings - Betterments/Debt				2,092,424.80			2,092,424.80
Reserved for Endowments					477,261.59		477,261.59
Reserved for Expenditures	855,271.52	2,238,251.26	(1,594,805.64)	112,370.05	-		1,611,087.19
Reserved for Petty Cash	335.00						335.00
Designated for Deficits	-	-					-
Designated for Future Years Expenditures	220,000.00	362,000.00		465,373.00	17,500.00		1,064,873.00
Undesignated	873,785.49	311,950.84			2,618,312.68		3,804,049.01
Total Fund Balances	1,949,392.01	2,912,202.10	(1,594,805.64)	3,876,882.30	3,113,074.27	-	10,256,745.04
Total Liabilities and Fund Balances	\$ 2,701,673.80	\$ 3,440,475.44	\$ 407,898.36	\$ 13,816,990.68	\$ 8,958,019.88	\$ 5,864,816.00	\$ 35,189,874.16

Town of West Boylston
 Combined Statement of Revenues, Expenditures and
 Changes in Fund Balances
 For the Year Ended June 30, 2014

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Fund</u>	<u>Sewer Enterprise Fund</u>	<u>Trust Funds</u>	<u>Total (Memorandum Only)</u>
<u>REVENUES:</u>						
Property Taxes:						
Personal Property	1,174,643.41					1,174,643.41
Real Estate	13,261,488.99					13,261,488.99
Tax Liens	26,406.41					26,406.41
Intergovernmental	4,408,968.00	1,774,711.91		250,601.62		6,434,281.53
Local Estimated Receipts:						
Motor Vehicle Excise	990,683.78					990,683.78
Other Excise	173,096.47					
Payments in Lieu of Taxes	642,130.36					642,130.36
Licenses, Permits, Fines & Fees	306,325.10	1,171,590.95		491,886.43		1,969,802.48
Investment Income	6,777.47	1,082.07		12,276.21	6,414.31	26,550.06
Miscellaneous	322,570.00	287,964.98				610,534.98
User Charges	134,600.00			1,244,139.97		1,378,739.97
Contributions and Donations		0.00			143,155.51	143,155.51
TOTAL REVENUES	21,447,689.99	3,235,349.91	0.00	1,998,904.23	149,569.82	26,658,417.48
<u>EXPENDITURES:</u>						
General Government	1,479,353.35	55,324.84	1,629,196.34		0.00	3,163,874.53
Public Safety	2,338,640.84	75,180.47			0.00	2,413,821.31
Education	10,345,894.51	1,963,398.08	16,420.25		107,105.25	12,432,818.09
Public Works	1,554,237.22	66,893.18		1,009,479.93	2,387.93	2,632,998.26
Human Services	172,440.91	78,518.03				250,958.94
Culture and Recreation	362,574.22	93,806.34			1,600.00	457,980.56
Debt Service	1,216,928.64	0.00		610,613.68		1,827,542.32
Intergovernmental	568,090.81					568,090.81
Employee Benefits and Insurance	3,829,192.76				0.00	3,829,192.76
TOTAL EXPENDITURES	21,867,353.26	2,333,120.94	1,645,616.59	1,620,093.61	111,093.18	27,577,277.58
REVENUES OVER/(UNDER) EXPENDITURES	(419,663.27)	902,228.97	(1,645,616.59)	378,810.62	38,476.64	(918,860.10)
<u>OTHER FINANCING SOURCES/(USES):</u>						
Other Financing Sources/(Uses)						0.00
Bond Proceeds			0.00	0.00		0.00
Operating Transfers In	610,786.60	55,259.18	0.00	0.00	59,066.44	725,112.22
Operating Transfers Out	(63,799.93)	(429,190.30)	(85,121.99)	0.00	(147,000.00)	(725,112.22)
TOTAL OTHER FINANCING SOURCES/(USES)	546,986.67	(373,931.12)	(85,121.99)	0.00	(87,933.56)	0.00
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	127,323.40	528,297.85	(1,730,738.58)	378,810.62	(49,456.92)	(745,763.63)
Fund Balances - July 1, 2013	1,822,068.61	2,383,904.25	135,932.94	3,498,071.68	3,162,531.19	11,002,508.67
Fund Balances - June 30, 2014	1,949,392.01	2,912,202.10	(1,594,805.64)	3,876,882.30	3,113,074.27	10,256,745.04

Town of West Boylston
Statement of Revenues, Expenditures and
Changes in Fund Balances
Budget vs Actual - General Fund
For the Year Ended June 30, 2014

	<i>Actual</i>	<i>Budgeted</i>	<i>Variance</i>	<i>% to Budget</i>
REVENUES:				
<u>Property Taxes:</u>				
Personal Property	1,174,643.41	1,176,533.02	(1,889.61)	
Real Estate	13,259,624.71	13,268,215.84	(8,591.13)	
Rollback Tax	1,864.28	0.00	1,864.28	
Tax Liens	26,406.41	0.00	26,406.41	
Tax Foreclosures	0.00	0.00	0.00	
Prov. for Abatements/Exemptions	(130,064.86)	(130,064.86)	0.00	
<u>Total Property Taxes</u>	14,332,473.95	14,314,684.00	17,789.95	100.12%
<u>Intergovernmental:</u>				
Chapter 70 School Aid	2,864,560.00	2,864,560.00	0.00	
School Building Assistance	617,652.00	617,652.00	0.00	
Charter Tuition/Facility Reimb	74,504.00	22,974.00	51,530.00	
General State Governmental Aid	689,851.00	689,851.00	0.00	
Other Intergovernmental	162,401.00	101,805.00	60,596.00	
<u>Total Intergovernmental</u>	4,408,968.00	4,296,842.00	112,126.00	102.61%
<u>Local Estimated Receipts:</u>				
Motor Vehicle Excise	990,683.78	965,000.00	25,683.78	
Other Excise	173,096.47	160,000.00	13,096.47	
Payments in Lieu of Taxes	642,130.36	640,000.00	2,130.36	
Penalties/Interest on Taxes	61,823.62	37,000.00	24,823.62	
Pay As You Throw Program	134,600.00	140,000.00	(5,400.00)	
Departmental Fees	82,772.26	75,000.00	7,772.26	
Licenses and Permits	161,729.22	128,500.00	33,229.22	
Investment Income	6,777.47	4,500.00	2,277.47	
Fines and Forfeits	44,785.76	30,000.00	14,785.76	
Other Local Receipts	277,784.24	120,000.00	157,784.24	
<u>Total Local Estimated Receipts</u>	2,576,183.18	2,300,000.00	276,183.18	112.01%
TOTAL REVENUES	21,317,625.13	20,911,526.00	406,099.13	101.94%
EXPENDITURES:				
General Government	1,632,097.87	1,653,704.70	21,606.83	98.69%
Public Safety	2,313,523.05	2,363,512.00	49,988.95	97.88%
Education	10,420,597.64	10,473,684.80	53,087.16	99.49%
Public Works	1,500,410.83	1,581,077.00	80,666.17	94.90%
Human Services	172,440.91	191,215.00	18,774.09	90.18%
Culture and Recreation	359,169.25	360,196.00	1,026.75	99.71%
Debt Service	1,216,928.64	1,218,446.00	1,517.36	99.88%
Intergovernmental	568,090.81	486,623.00	(81,467.81)	116.74%
Employee Benefits and Insurance	3,831,786.12	3,888,692.30	56,906.18	98.54%
TOTAL EXPENDITURES	22,015,045.12	22,217,150.80	202,105.68	99.09%
REVENUES OVER/(UNDER) EXPENDITURES	(697,419.99)	(1,305,624.80)	608,204.81	
OTHER FINANCING SOURCES/(USES):				
Operating Transfers In	610,786.60	594,000.00	16,786.60	102.83%
Operating Transfers Out	(63,799.93)	(58,000.00)	(5,799.93)	110.00%
Bond Proceeds	0.00	0.00	0.00	
Other	769,624.80	769,624.80	0.00	100.00%
TOTAL OTHER FINANCING SOURCES/(USES)	1,316,611.47	1,305,624.80	10,986.67	100.84%
REVENUES AND SOURCES OVER/(UNDER) EXPENDITURES AND USES	619,191.48	0.00	619,191.48	

Town of West Boylston
Combining Balance Sheet
Special Revenue Funds
June 30, 2014

	<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>Totals (Memorandum Only)</u>
<u>ASSETS:</u>								
Cash and Investments	\$23,185.84	(\$40,769.47)	\$724,237.99	\$261,036.77	\$956,785.68	\$109,031.09	\$693,013.63	\$2,726,521.53
Receivables:								
Departmental and Other					434,792.11		2,052.39	436,844.50
Due from Homeowners						9,318.11		9,318.11
Due from Federal/State Government		35,569.87	175,998.18	48,745.58	7,477.67			267,791.30
Due from Other Funds								0.00
Prepaid Expenses								0.00
<i>Total Assets</i>	<u>\$23,185.84</u>	<u>(\$5,199.60)</u>	<u>\$900,236.17</u>	<u>\$309,782.35</u>	<u>\$1,399,055.46</u>	<u>\$118,349.20</u>	<u>\$695,066.02</u>	<u>\$3,440,475.44</u>
<u>LIABILITIES AND FUND BALANCES:</u>								
<i>Liabilities:</i>								
Warrants and Accounts Payable	227.84		52,295.74	13,131.29	10,644.36		3,290.72	79,589.95
Accrued Payroll and Withholdings	2,520.78							2,520.78
Due to Other Funds								0.00
Deferred Revenue					434,792.11	9,318.11	2,052.39	446,162.61
Other Liabilities								0.00
Notes Payable								0.00
<i>Total Liabilities</i>	<u>2,748.62</u>	<u>0.00</u>	<u>52,295.74</u>	<u>13,131.29</u>	<u>445,436.47</u>	<u>9,318.11</u>	<u>5,343.11</u>	<u>528,273.34</u>
<i>Fund Balances:</i>								
Reserved for Expenditures	20,437.22		847,940.43	296,651.06	591,618.99	109,031.09	372,572.47	2,238,251.26
Designated for Deficits								0.00
Designated for Future Years Expenditures					362,000.00			362,000.00
Undesignated		(5,199.60)					317,150.44	311,950.84
<i>Total Fund Balances</i>	<u>20,437.22</u>	<u>(5,199.60)</u>	<u>847,940.43</u>	<u>296,651.06</u>	<u>953,618.99</u>	<u>109,031.09</u>	<u>689,722.91</u>	<u>2,912,202.10</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$23,185.84</u>	<u>-\$5,199.60</u>	<u>\$900,236.17</u>	<u>\$309,782.35</u>	<u>\$1,399,055.46</u>	<u>\$118,349.20</u>	<u>\$695,066.02</u>	<u>\$3,440,475.44</u>
	-	-	-	-	-	-	-	-

Town of West Boylston
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances-Special Revenue Funds
For the Year Ended June 30, 2014

	<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	55,542.55	35,569.87	1,455,572.20	126,939.62	11,727.67		89,360.00	1,774,711.91
Local Estimated Receipts:								
Charges for Services	150,087.02		325,214.32		696,289.61			1,171,590.95
Investment Income	5.06			7.10	78.79	280.28	710.84	1,082.07
Miscellaneous			30,460.27	57,547.19	23,485.99	2,324.44	174,147.09	287,964.98
Contributions and Donations								0.00
TOTAL REVENUES	205,634.63	35,569.87	1,811,246.79	184,493.91	731,582.06	2,604.72	264,217.93	3,235,349.91
<u>EXPENDITURES:</u>								
General Government				15,422.72	21,477.15		18,424.97	55,324.84
Public Safety				72,539.82	2,640.65			75,180.47
Education	236,901.79		1,726,496.29					1,963,398.08
Public Works		29,561.54		5,619.30	31,712.34			66,893.18
Human Services				15,160.00	63,358.03			78,518.03
Culture and Recreation				21,222.93	72,583.41			93,806.34
Debt Service								0.00
TOTAL EXPENDITURES	236,901.79	29,561.54	1,726,496.29	129,964.77	191,771.58	0.00	18,424.97	2,333,120.94
REVENUES OVER/(UNDER) EXPENDITURES	(31,267.16)	6,008.33	84,750.50	54,529.14	539,810.48	2,604.72	245,792.96	902,228.97
<u>OTHER FINANCING SOURCES/(USES):</u>								
Operating Transfers In	50,000.00			0.01	5,259.17			55,259.18
Operating Transfers (Out)			(50,000.00)	(6,818.51)	(372,371.79)			(429,190.30)
TOTAL OTHER FINANCING SOURCES/(USES)	50,000.00	0.00	(50,000.00)	(6,818.50)	(367,112.62)	0.00	0.00	(373,931.12)
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	18,732.84	6,008.33	34,750.50	47,710.64	172,697.86	2,604.72	245,792.96	528,297.85
Fund Balances - July 1, 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
Fund Balances - June 30, 2014	20,437.22	(5,199.60)	847,940.43	296,651.06	953,618.99	109,031.09	689,722.91	2,912,202.10

Town of West Boylston
Combining Balance Sheet
Capital Projects
June 30, 2014

	<u>Shrewsbury/ Hartwell Sewers</u>	<u>Drainage/Roadway Improvements</u>	<u>School Windows & Doors</u>	<u>Town Hall Acquisition/Renovation</u>	<u>Totals (Memorandum Only)</u>
<u>ASSETS:</u>					
Cash and Investments	17,402.79	16,987.91	0.00	373,507.66	\$407,898.36
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>	<i>\$17,402.79</i>	<i>\$16,987.91</i>	<i>\$0.00</i>	<i>\$373,507.66</i>	<i>\$407,898.36</i>
<u>LIABILITIES AND FUND BALANCES:</u>					
<i>Liabilities:</i>					
Warrants and Accounts Payable				2,704.00	2,704.00
Accrued Payroll and Withholdings					0.00
Due to Other Funds					0.00
Deferred Revenue:					
Other					0.00
Other Liabilities					0.00
Notes Payable				2,000,000.00	2,000,000.00
<i>Total Liabilities</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>2,002,704.00</i>	<i>2,002,704.00</i>
<i>Fund Balances:</i>					
Reserved for Expenditures	17,402.79	16,987.91	0.00	(1,629,196.34)	(1,594,805.64)
Designated for Deficits					0.00
Designated for Future Years Expenditures					0.00
Undesignated					0.00
<i>Total Fund Balances</i>	<i>17,402.79</i>	<i>16,987.91</i>	<i>0.00</i>	<i>(1,629,196.34)</i>	<i>(1,594,805.64)</i>
<i>Total Liabilities and Fund Balances</i>	<i>\$17,402.79</i>	<i>\$16,987.91</i>	<i>\$0.00</i>	<i>\$373,507.66</i>	<i>\$407,898.36</i>

Town of West Boylston
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances-Capital Projects Fund
For the Year Ended June 30, 2014

	<u>Shrewsbury/ Hartwell Sewers</u>	<u>Drainage/Roadway Improvements</u>	<u>School Windows & Doors</u>	<u>Town Hall Acquisition/Renovation</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
<u>EXPENDITURES:</u>					
General Government				1,629,196.34	1,629,196.34
Public Safety					0.00
Education			16,420.25		16,420.25
Public Works					0.00
Human Services					0.00
Culture and Recreation					0.00
TOTAL EXPENDITURES	0.00	0.00	16,420.25	1,629,196.34	1,645,616.59
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	(16,420.25)	(1,629,196.34)	(1,645,616.59)
<u>OTHER FINANCING SOURCES/(USES):</u>					
Bond Proceeds					0.00
Other Financing Sources/(Uses)					0.00
Operating Transfers In/(Out)			(85,121.99)		(85,121.99)
TOTAL OTHER FINANCING SOURCES/(USES)	0.00	0.00	(85,121.99)	0.00	(85,121.99)
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	0.00	0.00	(101,542.24)	(1,629,196.34)	(1,730,738.58)
Fund Balances - July 1, 2013	17,402.79	16,987.91	101,542.24	0.00	135,932.94
Fund Balances - June 30, 2014	17,402.79	16,987.91	0.00	(1,629,196.34)	(1,594,805.64)

Town of West Boylston
Combining Balance Sheet
Trust and Agency Funds
June 30, 2014

	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	\$477,261.59	\$772,070.88	\$61,782.84	\$1,159,292.16	594,934.79	50,187.01	\$5,821,028.45	\$8,936,557.72
Receivables:								
Departmental and Other							21,462.16	21,462.16
Due from Other Funds								0.00
Total Assets	<u>\$477,261.59</u>	<u>\$772,070.88</u>	<u>\$61,782.84</u>	<u>\$1,159,292.16</u>	<u>\$594,934.79</u>	<u>\$50,187.01</u>	<u>\$5,842,490.61</u>	<u>\$8,958,019.88</u>
<u>LIABILITIES AND FUND BALANCES:</u>								
Liabilities:								
Warrants and Accounts Payable		2,455.00						\$2,455.00
Accrued Payroll & Withholdings								0.00
Due to Other Funds								0.00
Deferred Revenue							8,168.04	8,168.04
Other Liabilities							5,834,322.57	5,834,322.57
Total Liabilities	<u>0.00</u>	<u>2,455.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,842,490.61</u>	<u>5,844,945.61</u>
Fund Balances:								
Reserved for Endowments	\$477,261.59							477,261.59
Reserved for Expenditures			0.00					0.00
Designated for Future Years Expenditures		17,500.00						17,500.00
Undesignated		752,115.88	61,782.84	1,159,292.16	594,934.79	50,187.01		2,618,312.68
Total Fund Balances	<u>477,261.59</u>	<u>769,615.88</u>	<u>61,782.84</u>	<u>1,159,292.16</u>	<u>594,934.79</u>	<u>50,187.01</u>	<u>0.00</u>	<u>3,113,074.27</u>
Total Liabilities and Fund Balances	<u>\$477,261.59</u>	<u>\$772,070.88</u>	<u>\$61,782.84</u>	<u>\$1,159,292.16</u>	<u>\$594,934.79</u>	<u>\$50,187.01</u>	<u>\$5,842,490.61</u>	<u>\$8,958,019.88</u>

Town of West Boylston
Combining Statement of Revenues, Expenditures
and
Changes in Fund Balances
Trust Funds
For the Year Ended June 30, 2014

	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		2,515.43	101.99	2,331.92	1,390.84	74.13	6,414.31
Contributions and Donations	4,600.00	123,196.51				15,359.00	143,155.51
TOTAL REVENUES	<u>\$4,600.00</u>	<u>\$125,711.94</u>	<u>\$101.99</u>	<u>\$2,331.92</u>	<u>\$1,390.84</u>	<u>\$15,433.13</u>	<u>\$149,569.82</u>
<u>EXPENDITURES:</u>							
General Government							0.00
Public Safety							0.00
Education		107,105.25					107,105.25
Public Works		2,387.93					2,387.93
Culture and Recreation		1,600.00					1,600.00
Employee Benefits							0.00
TOTAL EXPENDITURES	<u>0.00</u>	<u>111,093.18</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>111,093.18</u>
REVENUES OVER/(UNDER) EXPENDITURES	4,600.00	14,618.76	101.99	2,331.92	1,390.84	15,433.13	38,476.64
<u>OTHER FINANCING SOURCES/(USES):</u>							
Operating Transfers In			13,000.00		46,066.44		59,066.44
Operating Transfers (Out)		(18,000.00)			(129,000.00)		(147,000.00)
TOTAL OTHER FINANCING SOURCES/(USES)	0.00	(18,000.00)	13,000.00	0.00	(82,933.56)	0.00	(87,933.56)
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	4,600.00	(3,381.24)	13,101.99	2,331.92	(81,542.72)	15,433.13	(49,456.92)
Fund Balances - July 1, 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>
Fund Balances - June 30, 2014	<u>\$477,261.59</u>	<u>\$769,615.88</u>	<u>\$61,782.84</u>	<u>\$1,159,292.16</u>	<u>\$594,934.79</u>	<u>\$50,187.01</u>	<u>\$3,113,074.27</u>

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2014

	<i>Beginning Encumbrance</i>	<i>Fiscal 2014 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	6,147.85	0.00	6,147.85	2.15
<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	6,149.85	0.00	6,149.85	5.15
Town Administrator Salaries	0.00	172,770.00	0.00	172,770.00	172,765.17	0.00	172,765.17	4.83
Town Administrator Expenses	5,000.00	14,422.08	5,729.10	13,692.98	8,692.98	3,925.00	12,617.98	1,075.00
Elder Community Service Program	11,722.76	12,000.00	12,272.76	11,450.00	0.00	11,450.00	11,450.00	0.00
Wage & Classification Study	0.00	6,000.00	3,000.00	3,000.00	0.00	3,000.00	3,000.00	0.00
Electronic Sign on Common	0.00	7,500.00	7,500.00	0.00	0.00	0.00	0.00	0.00
Economic Development Task Force	1,000.00	0.00	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	300.00	0.00	300.00	0.00	0.00	0.00	0.00	0.00
TOTAL TOWN ADMINISTRATOR	18,772.76	212,692.08	30,551.86	200,912.98	181,458.15	18,375.00	199,833.15	1,079.83
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	200.00	0.00	200.00	0.00	0.00	0.00	200.00
TOTAL FINANCE COMMITTEE	0.00	200.00	0.00	200.00	0.00	0.00	0.00	200.00
Finance Director Salary and Wages	0.00	32,988.00	0.00	32,988.00	32,504.19	0.00	32,504.19	483.81
Finance Director Expenses	0.00	135,175.00	6,040.00	129,135.00	128,664.31	0.00	128,664.31	470.69
Prior Year Bill	0.00	204.00	0.00	204.00	0.00	204.00	204.00	0.00
TOTAL FINANCE DIRECTOR	0.00	168,367.00	6,040.00	162,327.00	161,168.50	204.00	161,372.50	954.50
<i>Town Audit</i>	0.00	35,000.00	8,500.00	26,500.00	22,800.00	0.00	22,800.00	3,700.00
TOTAL TOWN AUDIT	0.00	35,000.00	8,500.00	26,500.00	22,800.00	0.00	22,800.00	3,700.00
Assessor's Salaries	0.00	23,215.00	0.00	23,215.00	23,214.07	0.00	23,214.07	0.93
Assessor's Expenses	0.00	54,762.00	0.00	54,762.00	54,038.84	0.00	54,038.84	723.16
Real Estate Inspections	12,000.00	10,000.00	12,000.00	10,000.00	0.00	10,000.00	10,000.00	0.00
Personal Property Inspections	15,000.00	0.00	1,776.00	13,224.00	0.00	13,224.00	13,224.00	0.00
TOTAL ASSESSORS	27,000.00	87,977.00	13,776.00	101,201.00	77,252.91	23,224.00	100,476.91	724.09

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2014

	<i>Beginning Encumbrance</i>	<i>Fiscal 2014 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>
Treasurer/Collector Salaries	0.00	143,272.00	0.00	143,272.00	142,694.37	0.00	142,694.37	577.63
Treasurer/Collector Expenses	0.00	46,800.00	9,726.45	37,073.55	28,729.08	0.00	28,729.08	8,344.47
Tax Title Expense	2,743.26	0.00	2,743.26	0.00	0.00	0.00	0.00	0.00
TOTAL TREASURER/COLLECTOR	2,743.26	190,072.00	12,469.71	180,345.55	171,423.45	0.00	171,423.45	8,922.10
Town Counsel	0.00	60,000.00	0.00	60,000.00	59,835.94	0.00	59,835.94	164.06
TOTAL TOWN COUNSEL	0.00	60,000.00	0.00	60,000.00	59,835.94	0.00	59,835.94	164.06
Computer Expenses	8,540.00	96,200.00	10,311.96	94,428.04	85,862.66	8,540.00	94,402.66	25.38
Computer Capital Outlay	0.00	11,200.00	0.00	11,200.00	11,189.27	0.00	11,189.27	10.73
Accounting Software	0.00	80,000.00	80,000.00	0.00	0.00	0.00	0.00	0.00
Fire Technology	5,000.00	0.00	3,404.00	1,596.00	0.00	1,596.00	1,596.00	0.00
TOTAL DATA PROCESSING	13,540.00	187,400.00	93,715.96	107,224.04	97,051.93	10,136.00	107,187.93	36.11
Town Clerk Salaries	0.00	67,865.00	0.00	67,865.00	67,162.61	0.00	67,162.61	702.39
Town Clerk Expenses	0.00	2,750.00	0.00	2,750.00	2,360.23	0.00	2,360.23	389.77
TOTAL TOWN CLERK	0.00	70,615.00	0.00	70,615.00	69,522.84	0.00	69,522.84	1,092.16
Elections Salaries	0.00	12,500.00	0.00	12,500.00	9,748.43	0.00	9,748.43	2,751.57
Elections Expenses	0.00	14,220.00	1,587.00	12,633.00	12,440.16	0.00	12,440.16	192.84
TOTAL ELECTIONS & REGISTRATIONS	0.00	26,720.00	1,587.00	25,133.00	22,188.59	0.00	22,188.59	2,944.41
Planning Board Salaries	0.00	3,183.00	0.00	3,183.00	3,183.00	0.00	3,183.00	0.00
TOTAL PLANNING BOARD	0.00	3,183.00	0.00	3,183.00	3,183.00	0.00	3,183.00	0.00
Public Safety H.Q. Expenses	0.00	37,220.00	0.00	37,220.00	34,461.72	0.00	34,461.72	2,758.28
Clean/Repair P.S. Building	25,000.00	0.00	0.00	25,000.00	0.00	23,400.00	23,400.00	1,600.00
Municipal Building Maintenance	0.00	9,900.00	0.00	9,900.00	9,900.00	0.00	9,900.00	0.00
Public Safety HQ Parking Lot	0.00	42,000.00	42,000.00	0.00	0.00	0.00	0.00	0.00
Safety Complex Improvements	7,187.70	0.00	5,183.46	2,004.24	0.00	2,004.24	2,004.24	0.00
TOTAL PUBLIC SAFETY HEADQUARTERS	32,187.70	89,120.00	47,183.46	74,124.24	44,361.72	25,404.24	69,765.96	4,358.28
Town Hall Salaries	0.00	10,518.00	0.00	10,518.00	10,516.44	0.00	10,516.44	1.56
Town Hall Expenses	5,207.50	205,157.00	20,933.75	189,430.75	184,174.67	5,207.50	189,382.17	48.58
Raze Mixter Municipal Offices	0.00	300,000.00	14,763.00	285,237.00	0.00	285,237.00	285,237.00	0.00
TOTAL TOWN HALL	5,207.50	515,675.00	35,696.75	485,185.75	194,691.11	290,444.50	485,135.61	50.14
Print Town Report	0.00	477.62	0.00	477.62	477.62	0.00	477.62	0.00
TOTAL PRINT TOWN REPORT	0.00	477.62	0.00	477.62	477.62	0.00	477.62	0.00
TOTAL GENERAL GOVERNMENT	104,281.56	1,653,704.70	254,351.08	1,503,635.18	1,111,565.61	367,787.74	1,479,353.35	24,281.83

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2014

	<i>Beginning Encumbrance</i>	<i>Fiscal 2014 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	1,270,590.00	0.00	1,270,590.00	1,270,374.42	0.00	1,270,374.42	215.58
Police Expenses	100.00	46,780.00	0.00	46,880.00	46,752.31	100.00	46,852.31	27.69
Police Capital Outlay	0.00	38,000.00	0.00	38,000.00	38,000.00	0.00	38,000.00	0.00
Communications Capital	65,000.00	0.00	65,000.00	0.00	0.00	0.00	0.00	0.00
TOTAL POLICE	65,100.00	1,355,370.00	65,000.00	1,355,470.00	1,355,126.73	100.00	1,355,226.73	243.27
Fire Salaries	0.00	528,449.00	0.00	528,449.00	501,370.02	0.00	501,370.02	27,078.98
Fire Expenses	80.72	81,900.00	8,009.95	73,970.77	64,396.38	80.72	64,477.10	9,493.67
Fire Capital Outlay	6,733.56	0.00	0.00	6,733.56	0.00	6,433.56	6,433.56	300.00
Prior Year Bill	0.00	2,000.00	0.00	2,000.00	0.00	1,854.73	1,854.73	145.27
Communications Replacement	65,000.00	0.00	65,000.00	0.00	0.00	0.00	0.00	0.00
Hire 2 Firefighters	30,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	15,000.00	0.00
Ambulance Billing Service	11,516.80	34,250.00	0.00	45,766.80	33,631.42	11,516.80	45,148.22	618.58
ALS/Paramedics - Stipends	550.00	0.00	0.00	550.00	0.00	550.00	550.00	0.00
TOTAL FIRE	113,881.08	646,599.00	88,009.95	672,470.13	599,397.82	35,435.81	634,833.63	37,636.50
Communications Salaries	0.00	220,971.00	0.00	220,971.00	217,032.98	0.00	217,032.98	3,938.02
Communications Expenses	1,305.99	38,055.00	1,859.33	37,501.66	35,983.69	1,305.99	37,289.68	211.98
TOTAL PUBLIC SAFETY COMMUNICATIONS	1,305.99	259,026.00	1,859.33	258,472.66	253,016.67	1,305.99	254,322.66	4,150.00
Building Inspector Salaries	0.00	74,642.00	0.00	74,642.00	73,490.77	0.00	73,490.77	1,151.23
Building Inspector Expenses	0.00	8,500.00	0.00	8,500.00	3,919.20	0.00	3,919.20	4,580.80
TOTAL BUILDING INSPECTOR	0.00	83,142.00	0.00	83,142.00	77,409.97	0.00	77,409.97	5,732.03
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	0.00	7,500.00	0.00	7,500.00	5,927.25	0.00	5,927.25	1,572.75
TOTAL EMERGENCY MANAGEMENT	0.00	7,500.00	0.00	7,500.00	5,927.25	0.00	5,927.25	1,572.75
Animal Control Salary	0.00	8,800.00	0.00	8,800.00	8,250.00	0.00	8,250.00	550.00
Animal Control Expenses	0.00	1,300.00	0.00	1,300.00	920.60	0.00	920.60	379.40
Animal Control Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ANIMAL CONTROL	0.00	10,100.00	0.00	10,100.00	9,170.60	0.00	9,170.60	929.40
TOTAL PUBLIC SAFETY	180,287.07	2,363,512.00	154,869.28	2,388,929.79	2,301,799.04	36,841.80	2,338,640.84	50,288.95

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2014

	<i>Beginning Encumbrance</i>	<i>Fiscal 2014 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	105,913.42	9,306,210.00	298,608.51	9,113,514.91	9,007,584.33	102,733.42	9,110,317.75	3,197.16
Vocational Education	0.00	1,138,470.00	0.00	1,138,470.00	1,085,400.00	0.00	1,085,400.00	53,070.00
Security Package	42,000.00	0.00	0.00	42,000.00	0.00	40,068.05	40,068.05	1,931.95
Structural Repairs at MHS	81,103.91	0.00	0.00	81,103.91	0.00	81,103.91	81,103.91	0.00
Fix Windows at WB Middle/High School	0.00	29,004.80	0.00	29,004.80	0.00	29,004.80	29,004.80	0.00
TOTAL EDUCATION	229,017.33	10,473,684.80	298,608.51	10,404,093.62	10,092,984.33	252,910.18	10,345,894.51	58,199.11
DPW Salaries	0.00	372,372.12	0.00	372,372.12	342,452.91	0.00	342,452.91	29,919.21
DPW Expenses	5,708.22	289,117.88	5,418.75	289,407.35	275,935.74	5,256.19	281,191.93	8,215.42
Municipal Building Maintenance	2,000.00	9,900.00	0.00	11,900.00	5,966.51	1,200.00	7,166.51	4,733.49
Prior Year Bill	0.00	7,120.00	0.00	7,120.00	0.00	7,116.22	7,116.22	3.78
DPW Director Vehicle	0.00	22,000.00	0.00	22,000.00	0.00	21,940.00	21,940.00	60.00
DPW Wing Plow Retrofit	0.00	20,000.00	20,000.00	0.00	0.00	0.00	0.00	0.00
DPW Fuel Station Update	0.00	25,000.00	25,000.00	0.00	0.00	0.00	0.00	0.00
DPW Ambulance Refit	0.00	20,000.00	17,321.00	2,679.00	0.00	2,679.00	2,679.00	0.00
DPW Tractor	71,000.00	0.00	0.00	71,000.00	0.00	69,993.56	69,993.56	1,006.44
DPW Mower	17,000.00	0.00	0.00	17,000.00	0.00	16,789.99	16,789.99	210.01
DPW Ventilation System	63,321.11	0.00	63,321.11	0.00	0.00	0.00	0.00	0.00
Drainage & Roadway Improvements	11,126.33	0.00	8,886.43	2,239.90	0.00	2,239.90	2,239.90	0.00
TOTAL STREETS AND PARKS	170,155.66	765,510.00	139,947.29	795,718.37	624,355.16	127,214.86	751,570.02	44,148.35
Snow Removal Salaries	0.00	46,192.00	0.00	46,192.00	46,191.71	0.00	46,191.71	0.29
Snow Removal Expenses	0.00	249,171.00	0.00	249,171.00	249,170.75	0.00	249,170.75	0.25
TOTAL SNOW REMOVAL	0.00	295,363.00	0.00	295,363.00	295,362.46	0.00	295,362.46	0.54
Street Lighting	0.00	80,561.00	0.00	80,561.00	80,560.92	0.00	80,560.92	0.08
TOTAL STREET LIGHTING	0.00	80,561.00	0.00	80,561.00	80,560.92	0.00	80,560.92	0.08
Trash Removal and Tipping Fees	25,809.64	384,288.00	2,297.92	407,799.72	344,302.72	25,373.44	369,676.16	38,123.56
Lanfill Monitoring	2,175.00	9,000.00	0.00	11,175.00	7,750.00	2,175.00	9,925.00	1,250.00
TOTAL TRASH REMOVAL & TIPPING	27,984.64	393,288.00	2,297.92	418,974.72	352,052.72	27,548.44	379,601.16	39,373.56
Cemetery Salaries	0.00	46,355.00	0.00	46,355.00	46,306.68	0.00	46,306.68	48.32
Mt Vernon Cemetery Expansion	651.10	0.00	137.14	513.96	0.00	513.96	513.96	0.00
Cemetery Engineering	60.50	0.00	0.00	60.50	0.00	60.50	60.50	0.00
Cemetery Improvements	261.52	0.00	0.00	261.52	0.00	261.52	261.52	0.00
TOTAL CEMETERY	973.12	46,355.00	137.14	47,190.98	46,306.68	835.98	47,142.66	48.32
TOTAL PUBLIC WORKS	199,113.42	1,581,077.00	142,382.35	1,637,808.07	1,398,637.94	155,599.28	1,554,237.22	83,570.85

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2014

	<i>Beginning Encumbrance</i>	<i>Fiscal 2014 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	13,000.00	0.00	13,000.00	13,000.00	0.00	13,000.00	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	13,000.00	0.00	13,000.00	13,000.00	0.00	13,000.00	0.00
Council on Aging Salaries	0.00	39,707.00	0.00	39,707.00	35,713.70	0.00	35,713.70	3,993.30
Council on Aging Expenses	0.00	2,639.00	0.00	2,639.00	1,390.66	0.00	1,390.66	1,248.34
TOTAL COUNCIL ON AGING	0.00	42,346.00	0.00	42,346.00	37,104.36	0.00	37,104.36	5,241.64
Veteran's Services Salary	0.00	1,669.00	0.00	1,669.00	1,668.96	0.00	1,668.96	0.04
Veteran's Services Expenses	0.00	1,200.00	0.00	1,200.00	573.78	0.00	573.78	626.22
Veteran's Benefits	0.00	133,000.00	0.00	133,000.00	120,093.81	0.00	120,093.81	12,906.19
TOTAL VETERANS SERVICES	0.00	135,869.00	0.00	135,869.00	122,336.55	0.00	122,336.55	13,532.45
TOTAL HUMAN SERVICES	0.00	191,215.00	0.00	191,215.00	172,440.91	0.00	172,440.91	18,774.09
Library Salaries	0.00	212,312.00	0.00	212,312.00	212,312.00	0.00	212,312.00	0.00
Library Expenses	0.00	123,634.00	95.03	123,538.97	123,532.22	0.00	123,532.22	6.75
Municipal Building Maintenance	0.00	9,900.00	0.00	9,900.00	9,900.00	0.00	9,900.00	0.00
Heating System	0.00	14,000.00	0.00	14,000.00	0.00	13,330.00	13,330.00	670.00
TOTAL LIBRARY	0.00	359,846.00	95.03	359,750.97	345,744.22	13,330.00	359,074.22	676.75
Recreation Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Roof Repairs- Goodale	3,500.00	0.00	0.00	3,500.00	0.00	3,500.00	3,500.00	0.00
TOTAL RECREATION	3,500.00	0.00	0.00	3,500.00	0.00	3,500.00	3,500.00	0.00
Parks Expenses	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
Arts Council Purchased Services	0.00	350.00	0.00	350.00	0.00	0.00	0.00	350.00
TOTAL OTHER CULTURE AND RECREATION	0.00	350.00	0.00	350.00	0.00	0.00	0.00	350.00
TOTAL CULTURE AND RECREATION	3,500.00	360,196.00	95.03	363,600.97	345,744.22	16,830.00	362,574.22	1,026.75
Maturing Debt-Principal	0.00	1,090,301.00	0.00	1,090,301.00	1,090,301.00	0.00	1,090,301.00	0.00
Maturing Debt-Interest	0.00	116,795.00	0.00	116,795.00	116,794.31	0.00	116,794.31	0.69
Interest on Temporary Loans	0.00	11,350.00	0.00	11,350.00	9,833.33	0.00	9,833.33	1,516.67
TOTAL DEBT SERVICE	0.00	1,218,446.00	0.00	1,218,446.00	1,216,928.64	0.00	1,216,928.64	1,517.36

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2014

	<i>Beginning Encumbrance</i>	<i>Fiscal 2014 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>
RMV Non-Renewal Surcharges	0.00	4,980.00	0.00	4,980.00	6,020.00	0.00	6,020.00	(1,040.00)
Air Pollution Control Districts	0.00	2,164.00	0.00	2,164.00	2,164.00	0.00	2,164.00	0.00
Regional Transit Authority	0.00	51,778.00	0.00	51,778.00	51,778.00	0.00	51,778.00	0.00
MBTA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	423,220.00	0.00	423,220.00	503,648.00	0.00	503,648.00	(80,428.00)
County Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Regional Planning Assessment	0.00	1,894.00	0.00	1,894.00	1,893.81	0.00	1,893.81	0.19
Wachusett Earth Day Collaborative	0.00	2,587.00	0.00	2,587.00	2,587.00	0.00	2,587.00	0.00
TOTAL INTERGOVERNMENTAL	0.00	486,623.00	0.00	486,623.00	568,090.81	0.00	568,090.81	(81,467.81)
<i>County Retirement Assessment</i>	0.00	798,370.00	0.00	798,370.00	797,609.74	0.00	797,609.74	760.26
Workers Compensation Insurance	0.00	48,000.00	0.00	48,000.00	48,000.00	0.00	48,000.00	0.00
MEGA Assessment	0.00	10,448.00	0.00	10,448.00	10,447.96	0.00	10,447.96	0.04
Unemployment Compensation	0.00	43,950.00	2,916.00	41,034.00	9,594.21	0.00	9,594.21	31,439.79
Group Health Insurance Premiums	371.91	2,681,379.00	316.09	2,681,434.82	2,668,225.40	371.91	2,668,597.31	12,837.51
Prior Year Bill	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Group Life Insurance Premium	0.00	13,000.00	0.00	13,000.00	10,829.70	0.00	10,829.70	2,170.30
Medicare-Town's Share	0.00	170,000.00	0.00	170,000.00	160,301.72	0.00	160,301.72	9,698.28
<i>General Insurance</i>	0.00	123,545.30	0.00	123,545.30	123,545.30	0.00	123,545.30	0.00
<i>Self-Insurance Deductible Expenses</i>	2,000.00	0.00	1,733.18	266.82	0.00	266.82	266.82	0.00
TOTAL EMPLOYEE BENEFITS	2,371.91	3,888,692.30	4,965.27	3,886,098.94	3,828,554.03	638.73	3,829,192.76	56,906.18
GRAND TOTALS	718,571.29	22,217,150.80	855,271.52	22,080,450.57	21,036,745.53	830,607.73	21,867,353.26	213,097.31
<i>Transfer to Special Revenue</i>	0.00	0.00	0.00	0.00	4,733.49	0.00	4,733.49	(4,733.49)
<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	45,000.00	0.00	45,000.00	46,066.44	0.00	46,066.44	(1,066.44)
<i>Transfer to Unemployment Trust</i>	0.00	13,000.00	0.00	13,000.00	13,000.00	0.00	13,000.00	0.00
TOTAL TRANSFERS TO OTHER FUNDS	0.00	58,000.00	0.00	58,000.00	63,799.93	0.00	63,799.93	(5,799.93)