

**Town of West Boylston**  
**Combined Balance Sheet**  
All Fund Types and Account Groups  
June 30, 2015

	<b>Governmental Fund Types</b>			<b>Proprietary Fund Type Sewer Enterprise</b>	<b>Fiduciary Fund Type Trust and Agency</b>	<b>Account Group General Long Term Debt</b>	<b>Totals (Memorandum Only)</b>
	<b>General</b>	<b>Special Revenue</b>	<b>Capital Projects</b>				
<b><u>ASSETS:</u></b>							
Cash and Investments	2,655,725.84	\$ 3,182,239.41	\$ (43,167.35)	\$ 4,031,849.50	\$ 8,602,134.16		\$ 18,428,781.56
Receivables:							
Personal Property Taxes	3,521.87						3,521.87
Real Estate Taxes	260,996.72						260,996.72
Less Allowance for Abatements	(189,719.08)						(189,719.08)
Tax Liens	67,833.76			9,611.59			77,445.35
Excise Taxes	96,781.58						96,781.58
Departmental and Other	41,426.28	500,535.71		127,335.76	31,504.13		700,801.88
Unapportioned Betterments				3,648,504.56			3,648,504.56
Apportioned Betterments				9,714.74			9,714.74
Connection Loans Not Yet Assessed							-
Intergovernmental	29,411.00	215,379.96	46,689.71				291,480.67
Due from Other Funds							-
Prepaid Expenses	-	-					-
Amounts to be Provided				6,241,204.01		6,945,602.00	13,186,806.01
<b>Total Assets</b>	<b><u>\$ 2,965,977.97</u></b>	<b><u>\$ 3,898,155.08</u></b>	<b><u>\$ 3,522.36</u></b>	<b><u>\$ 14,068,220.16</u></b>	<b><u>\$ 8,633,638.29</u></b>	<b><u>\$ 6,945,602.00</u></b>	<b><u>\$ 36,515,115.86</u></b>
<b><u>LIABILITIES AND FUND BALANCES:</u></b>							
<b><u>Liabilities:</u></b>							
Warrants and Accounts Payable	\$ 338,600.47	\$ 56,584.48	\$ 6,707.96	\$ 8,951.19	\$ 9,182.07		\$ 420,026.17
Accrued Payroll and Withholdings	437,966.50	9,877.46		3,130.61	34,462.94		485,437.51
Due to Other Funds							-
Deferred Revenue:							
Property Taxes	74,799.51						74,799.51
Tax Liens	67,833.76			9,611.59			77,445.35
Excise Taxes	96,781.58						96,781.58
Other		494,100.97		3,785,555.06	21,676.13		4,301,332.16
Other Liabilities	24,512.14	-			5,572,915.36		5,597,427.50
Notes Payable		-	1,900,000.00				1,900,000.00
Capital Lease Payable						2,951,087.00	2,951,087.00
Bonds Payable				6,241,204.01		3,994,515.00	10,235,719.01
<b>Total Liabilities</b>	<b><u>1,040,493.96</u></b>	<b><u>560,562.91</u></b>	<b><u>1,906,707.96</u></b>	<b><u>10,048,452.46</u></b>	<b><u>5,638,236.50</u></b>	<b><u>6,945,602.00</u></b>	<b><u>26,140,055.79</u></b>
<b><u>Retained Earnings &amp; Fund Balances:</u></b>							
Retained Earnings				1,469,474.96			1,469,474.96
Retained Earnings - Capital Reserve				222,069.56			222,069.56
Retained Earnings - Betterments/Debt				1,733,053.80			1,733,053.80
Reserved for Endowments					489,261.59		489,261.59
Reserved for Expenditures	794,797.04	2,448,509.69	(1,903,185.60)	127,298.38	-		1,467,419.51
Reserved for Petty Cash	485.00						485.00
Reserved for Debt Service	12,145.17	-					12,145.17
Designated for Future Years Expenditures	272,714.00	400,000.00		467,871.00	17,000.00		1,157,585.00
Undesignated	845,342.80	489,082.48			2,489,140.20		3,823,565.48
<b>Total Fund Balances</b>	<b><u>1,925,484.01</u></b>	<b><u>3,337,592.17</u></b>	<b><u>(1,903,185.60)</u></b>	<b><u>4,019,767.70</u></b>	<b><u>2,995,401.79</u></b>	<b><u>-</u></b>	<b><u>10,375,060.07</u></b>
<b>Total Liabilities and Fund Balances</b>	<b><u>\$ 2,965,977.97</u></b>	<b><u>\$ 3,898,155.08</u></b>	<b><u>\$ 3,522.36</u></b>	<b><u>\$ 14,068,220.16</u></b>	<b><u>\$ 8,633,638.29</u></b>	<b><u>\$ 6,945,602.00</u></b>	<b><u>\$ 36,515,115.86</u></b>

**Town of West Boylston**  
 Combined Statement of Revenues, Expenditures and  
 Changes in Fund Balances  
 For the Year Ended June 30, 2015

	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Capital Projects Fund</b>	<b>Sewer Enterprise Fund</b>	<b>Trust Funds</b>	<b>Total (Memorandum Only)</b>
<b><u>REVENUES:</u></b>						
Property Taxes:						
Personal Property	1,216,312.34					1,216,312.34
Real Estate	13,928,648.38					13,928,648.38
Tax Liens	16,329.64					16,329.64
Intergovernmental	4,450,668.00	1,597,334.11	88,808.00	261,510.75		6,398,320.86
Local Estimated Receipts:						
Motor Vehicle Excise	999,136.62					999,136.62
Other Excise	185,082.11					
Payments in Lieu of Taxes	666,855.65					666,855.65
Licenses, Permits, Fines & Fees	416,582.38	961,564.46		384,098.51		1,762,245.35
Investment Income	4,600.22	807.61		12,627.29	4,942.65	22,977.77
Miscellaneous	311,462.99	379,818.50				691,281.49
User Charges	135,200.00			1,234,907.03		1,370,107.03
Contributions and Donations		0.00			132,526.54	132,526.54
<b>TOTAL REVENUES</b>	<b>22,330,878.33</b>	<b>2,939,524.68</b>	<b>88,808.00</b>	<b>1,893,143.58</b>	<b>137,469.19</b>	<b>27,204,741.67</b>
<b><u>EXPENDITURES:</u></b>						
General Government	1,249,616.05	273,508.96	370,067.20		2,572.50	1,895,764.71
Public Safety	2,377,565.92	87,176.14			0.00	2,464,742.06
Education	10,938,201.90	1,550,159.41	0.00		121,245.37	12,609,606.68
Public Works	1,804,270.89	44,399.01	121,921.16	1,149,682.75	0.00	3,120,273.81
Human Services	213,099.49	81,836.87				294,936.36
Culture and Recreation	367,190.71	109,412.28			1,048.30	477,651.29
Debt Service	1,214,188.92	714.32		600,575.43		1,815,478.67
Intergovernmental	611,551.06					611,551.06
Employee Benefits and Insurance	4,081,504.11				0.00	4,081,504.11
<b>TOTAL EXPENDITURES</b>	<b>22,857,189.05</b>	<b>2,147,206.99</b>	<b>491,988.36</b>	<b>1,750,258.18</b>	<b>124,866.17</b>	<b>27,371,508.75</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(526,310.72)</b>	<b>792,317.69</b>	<b>(403,180.36)</b>	<b>142,885.40</b>	<b>12,603.02</b>	<b>(166,767.08)</b>
<b><u>OTHER FINANCING SOURCES/(USES):</u></b>						
Other Financing Sources/(Uses)			100,000.00			100,000.00
Bond Proceeds						0.00
Operating Transfers In	930,643.00	8,872.78			419,367.50	1,358,883.28
Operating Transfers Out	(428,240.28)	(381,000.00)			(549,643.00)	(1,358,883.28)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>502,402.72</b>	<b>(372,127.22)</b>	<b>100,000.00</b>	<b>0.00</b>	<b>(130,275.50)</b>	<b>100,000.00</b>
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	(23,908.00)	420,190.47	(303,180.36)	142,885.40	(117,672.48)	118,315.03
<b>Fund Balances - July 1, 2014</b>	<b>1,949,392.01</b>	<b>2,917,401.70</b>	<b>(1,600,005.24)</b>	<b>3,876,882.30</b>	<b>3,113,074.27</b>	<b>10,256,745.04</b>
<b>Fund Balances - June 30, 2015</b>	<b>1,925,484.01</b>	<b>3,337,592.17</b>	<b>(1,903,185.60)</b>	<b>4,019,767.70</b>	<b>2,995,401.79</b>	<b>10,375,060.07</b>

**Town of West Boylston**  
Statement of Revenues, Expenditures and  
Changes in Fund Balances  
Budget vs Actual - General Fund  
For the Year Ended June 30, 2015

	<i>Actual</i>	<i>Budgeted</i>	<i>Variance</i>	<i>% to Budget</i>
<b>REVENUES:</b>				
<u><b>Property Taxes:</b></u>				
Personal Property	1,216,312.34	1,217,528.50	(1,216.16)	
Real Estate	13,920,113.38	14,064,887.31	(144,773.93)	
Rollback Tax	8,535.00	0.00	8,535.00	
Tax Liens	16,329.64	0.00	16,329.64	
Tax Foreclosures	0.00	0.00	0.00	
Prov. for Abatements/Exemptions	(202,196.81)	(202,196.81)	0.00	
<u><b>Total Property Taxes</b></u>	14,959,093.55	15,080,219.00	(121,125.45)	99.20%
<u><b>Intergovernmental:</b></u>				
Chapter 70 School Aid	2,886,885.00	2,886,885.00	0.00	
School Building Assistance	646,457.00	617,652.00	28,805.00	
Charter Tuition/Facility Reimb	77,829.00	34,563.00	43,266.00	
General State Governmental Aid	708,982.00	708,982.00	0.00	
Other Intergovernmental	130,515.00	126,923.00	3,592.00	
<u><b>Total Intergovernmental</b></u>	4,450,668.00	4,375,005.00	75,663.00	101.73%
<u><b>Local Estimated Receipts:</b></u>				
Motor Vehicle Excise	999,136.62	970,000.00	29,136.62	
Other Excises	185,082.11	163,000.00	22,082.11	
Payments in Lieu of Taxes	666,855.65	640,000.00	26,855.65	
Penalties/Interest on Taxes	66,898.73	49,000.00	17,898.73	
Pay As You Throw Program	135,200.00	120,000.00	15,200.00	
Departmental Fees	55,802.87	75,000.00	(19,197.13)	
Licenses and Permits	293,880.78	150,000.00	143,880.78	
Investment Income	4,600.22	5,000.00	(399.78)	
Fines and Forfeits	25,936.46	38,000.00	(12,063.54)	
Other Local Receipts	285,526.53	140,000.00	145,526.53	
<u><b>Total Local Estimated Receipts</b></u>	2,718,919.97	2,350,000.00	368,919.97	115.70%
<b>TOTAL REVENUES</b>	22,128,681.52	21,805,224.00	323,457.52	101.48%
<b>EXPENDITURES:</b>				
<i>General Government</i>	1,137,939.23	1,238,302.00	100,362.77	91.90%
<i>Public Safety</i>	2,370,747.23	2,394,887.00	24,139.77	98.99%
<i>Education</i>	10,775,200.68	10,775,633.00	432.32	100.00%
<i>Public Works</i>	2,046,496.86	2,080,171.00	33,674.14	98.38%
<i>Human Services</i>	213,099.49	235,633.00	22,533.51	90.44%
<i>Culture and Recreation</i>	398,602.68	405,203.00	6,600.32	98.37%
<i>Debt Service</i>	1,214,188.92	1,215,543.00	1,354.08	99.89%
<i>Intergovernmental</i>	611,551.06	594,084.00	(17,467.06)	102.94%
<i>Employee Benefits and Insurance</i>	4,079,415.89	4,102,697.00	23,281.11	99.43%
<b>TOTAL EXPENDITURES</b>	22,847,242.04	23,042,153.00	194,910.96	99.15%
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	(718,560.52)	(1,236,929.00)	518,368.48	
<b>OTHER FINANCING SOURCES/(USES):</b>				
<i>Operating Transfers In</i>	930,643.00	930,643.00	0.00	100.00%
<i>Operating Transfers Out</i>	(428,240.28)	(390,803.00)	(37,437.28)	109.58%
<i>Bond Proceeds</i>	0.00	0.00	0.00	
<i>Other</i>	697,089.00	697,089.00	0.00	100.00%
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	1,199,491.72	1,236,929.00	(37,437.28)	96.97%
<b>REVENUES AND SOURCES OVER/(UNDER) EXPENDITURES AND USES</b>	480,931.20	0.00	480,931.20	

20 Town Grants	21 School Grants	22 School Lunch	23 Receipts Reserved	24 Town Revolving	25 School Revolving	26 Community Preservation	27 Septic Repair Program	28 Other SRF	Totals (Memorandum Only)
\$5,870.01	(\$27,241.99)	\$20,994.77	\$671,074.94	\$300,094.64	\$1,052,092.67	\$835,351.42	\$111,682.20	\$212,320.75	\$3,182,239.41
			483,699.15	6,434.74		3,274.98	7,126.84		493,408.87
90,248.40	47,431.00	19,039.56			58,661.00				7,126.84
									215,379.96
									0.00
									0.00
<b>\$96,118.41</b>	<b>\$20,189.01</b>	<b>\$40,034.33</b>	<b>\$1,154,774.09</b>	<b>\$306,529.38</b>	<b>\$1,110,753.67</b>	<b>\$838,626.40</b>	<b>\$118,809.04</b>	<b>\$212,320.75</b>	<b>\$3,898,155.08</b>
16,531.06	3,029.84	1,696.67		10,435.08	23,261.55			1,630.28	56,584.48
400.63		2,747.28		5,464.38	1,265.17				9,877.46
			483,699.15			3,274.98	7,126.84		0.00
									494,100.97
									0.00
									0.00
<b>16,931.69</b>	<b>3,029.84</b>	<b>4,443.95</b>	<b>483,699.15</b>	<b>15,899.46</b>	<b>24,526.72</b>	<b>3,274.98</b>	<b>7,126.84</b>	<b>1,630.28</b>	<b>560,562.91</b>
79,186.72	17,159.17	35,590.38	271,074.94	290,629.92	1,086,226.95	346,268.94	111,682.20	210,690.47	2,448,509.69
			400,000.00						0.00
						489,082.48			400,000.00
									489,082.48
<b>79,186.72</b>	<b>17,159.17</b>	<b>35,590.38</b>	<b>671,074.94</b>	<b>290,629.92</b>	<b>1,086,226.95</b>	<b>835,351.42</b>	<b>111,682.20</b>	<b>210,690.47</b>	<b>3,337,592.17</b>
<b>\$96,118.41</b>	<b>\$20,189.01</b>	<b>\$40,034.33</b>	<b>\$1,154,774.09</b>	<b>\$306,529.38</b>	<b>\$1,110,753.67</b>	<b>\$838,626.40</b>	<b>\$118,809.04</b>	<b>\$212,320.75</b>	<b>\$3,898,155.08</b>

**Town of West Boylston**

Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances-Special Revenue Funds  
For the Year Ended June 30, 2015

	<b>20 Town Grants</b>	<b>21 School Grants</b>	<b>22 School Lunch</b>	<b>23 Receipts Reserved</b>	<b>24 Town Revolving</b>	<b>25 School Revolving</b>	<b>26 Community Preservation</b>	<b>27 Septic Repair Program</b>	<b>28 Other SRF</b>	<b>Total (Memorandum Only)</b>
<b><u>REVENUES:</u></b>										
Intergovernmental	127,384.00	291,733.80	68,384.31			1,055,703.00	54,129.00			1,597,334.11
Local Estimated Receipts:										
Charges for Services			142,152.55	390,678.62	175,955.07	252,778.22				961,564.46
Investment Income	25.72		2.01		26.37		733.25		20.26	807.61
Miscellaneous					85,822.41	10,004.37	182,838.55	2,651.11	98,502.06	379,818.50
Contributions and Donations										0.00
<b>TOTAL REVENUES</b>	<b>127,409.72</b>	<b>291,733.80</b>	<b>210,538.87</b>	<b>390,678.62</b>	<b>261,803.85</b>	<b>1,318,485.59</b>	<b>237,700.80</b>	<b>2,651.11</b>	<b>98,522.32</b>	<b>2,939,524.68</b>
<b><u>EXPENDITURES:</u></b>										
General Government					39,444.98		92,072.29		141,991.69	273,508.96
Public Safety	86,479.55								696.59	87,176.14
Education		297,775.52	195,385.71			1,056,998.18				1,550,159.41
Public Works	15,936.06				28,462.95					44,399.01
Human Services	15,160.00				60,326.22				6,350.65	81,836.87
Culture and Recreation	27,392.85				62,080.22				19,939.21	109,412.28
Debt Service					714.32					714.32
<b>TOTAL EXPENDITURES</b>	<b>144,968.46</b>	<b>297,775.52</b>	<b>195,385.71</b>	<b>0.00</b>	<b>191,028.69</b>	<b>1,056,998.18</b>	<b>92,072.29</b>	<b>0.00</b>	<b>168,978.14</b>	<b>2,147,206.99</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(17,558.74)</b>	<b>(6,041.72)</b>	<b>15,153.16</b>	<b>390,678.62</b>	<b>70,775.16</b>	<b>261,487.41</b>	<b>145,628.51</b>	<b>2,651.11</b>	<b>(70,455.82)</b>	<b>792,317.69</b>
<b><u>OTHER FINANCING SOURCES/(USES):</u></b>										
Operating Transfers In					8,872.78					8,872.78
Operating Transfers (Out)				(381,000.00)						(381,000.00)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(381,000.00)</b>	<b>8,872.78</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(372,127.22)</b>
<b>REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(17,558.74)</b>	<b>(6,041.72)</b>	<b>15,153.16</b>	<b>9,678.62</b>	<b>79,647.94</b>	<b>261,487.41</b>	<b>145,628.51</b>	<b>2,651.11</b>	<b>(70,455.82)</b>	<b>420,190.47</b>
<b>Fund Balances - July 1, 2014</b>	<b>96,745.46</b>	<b>23,200.89</b>	<b>20,437.22</b>	<b>661,396.32</b>	<b>210,981.98</b>	<b>824,739.54</b>	<b>689,722.91</b>	<b>109,031.09</b>	<b>281,146.29</b>	<b>2,917,401.70</b>
<b>Fund Balances - June 30, 2015</b>	<b>79,186.72</b>	<b>17,159.17</b>	<b>35,590.38</b>	<b>671,074.94</b>	<b>290,629.92</b>	<b>1,086,226.95</b>	<b>835,351.42</b>	<b>111,682.20</b>	<b>210,690.47</b>	<b>3,337,592.17</b>

**Town of West Boylston**  
Combining Balance Sheet  
Capital Projects  
June 30, 2015

	<u>Shrewsbury/ Hartwell Sewers</u>	<u>Drainage/Roadway Improvements</u>	<u>Town Hall Acquisition/Renovation</u>	<u>Highway Improvements</u>	<u>Totals (Memorandum Only)</u>
<b><u>ASSETS:</u></b>					
Cash and Investments	17,402.79	16,987.91	736.46	(\$78,294.51)	(\$43,167.35)
Receivables:					
Departmental and Other					0.00
Due from Homeowners					0.00
Due from Commonwealth of Mass				46,689.71	46,689.71
Due from Other Funds					0.00
<b><i>Total Assets</i></b>	<b><u>\$17,402.79</u></b>	<b><u>\$16,987.91</u></b>	<b><u>\$736.46</u></b>	<b><u>(\$31,604.80)</u></b>	<b><u>\$3,522.36</u></b>
<b><u>LIABILITIES AND FUND BALANCES:</u></b>					
<b><i>Liabilities:</i></b>					
Warrants and Accounts Payable				6,707.96	6,707.96
Accrued Payroll and Withholdings					0.00
Due to Other Funds					0.00
Deferred Revenue:					
Other					0.00
Other Liabilities					0.00
Notes Payable			1,900,000.00		1,900,000.00
<b><i>Total Liabilities</i></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>1,900,000.00</u></b>	<b><u>6,707.96</u></b>	<b><u>1,906,707.96</u></b>
<b><i>Fund Balances:</i></b>					
Reserved for Expenditures	17,402.79	16,987.91	(1,899,263.54)		(1,864,872.84)
Designated for Deficits					0.00
Designated for Future Years Expenditures					0.00
Undesignated				(38,312.76)	(38,312.76)
<b><i>Total Fund Balances</i></b>	<b><u>17,402.79</u></b>	<b><u>16,987.91</u></b>	<b><u>(1,899,263.54)</u></b>	<b><u>(38,312.76)</u></b>	<b><u>(1,903,185.60)</u></b>
<b><i>Total Liabilities and Fund Balances</i></b>	<b><u>\$17,402.79</u></b>	<b><u>\$16,987.91</u></b>	<b><u>\$736.46</u></b>	<b><u>-\$31,604.80</u></b>	<b><u>\$3,522.36</u></b>

***Town of West Boylston***  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances-Capital Projects Fund  
For the Year Ended June 30, 2015

	<u>Shrewsbury/ Hartwell Sewers</u>	<u>Drainage/Roadway Improvements</u>	<u>Town Hall Acquisition/Renovation</u>	<u>Highway Improvements</u>	<u>Total (Memorandum Only)</u>
<b><u>REVENUES:</u></b>					
Intergovernmental				88,808.00	88,808.00
Investment Income					0.00
Contributions and Donations					0.00
<b>TOTAL REVENUES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>88,808.00</b>	<b>88,808.00</b>
<b><u>EXPENDITURES:</u></b>					
General Government			370,067.20		370,067.20
Public Safety					0.00
Education					0.00
Public Works				121,921.16	121,921.16
Human Services					0.00
Culture and Recreation					0.00
<b>TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>370,067.20</b>	<b>121,921.16</b>	<b>491,988.36</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>(370,067.20)</b>	<b>(33,113.16)</b>	<b>(403,180.36)</b>
<b><u>OTHER FINANCING SOURCES/(USES):</u></b>					
Bond Proceeds					0.00
Other Financing Sources/(Uses)			100,000.00		100,000.00
Operating Transfers In/(Out)					0.00
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>0.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>
<b>REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES</b>	<b>0.00</b>	<b>0.00</b>	<b>(270,067.20)</b>	<b>(33,113.16)</b>	<b>(303,180.36)</b>
<b>Fund Balances - July 1, 2014</b>	<b>17,402.79</b>	<b>16,987.91</b>	<b>(1,629,196.34)</b>	<b>(5,199.60)</b>	<b>(1,600,005.24)</b>
<b>Fund Balances - June 30, 2015</b>	<b>17,402.79</b>	<b>16,987.91</b>	<b>(1,899,263.54)</b>	<b>(38,312.76)</b>	<b>(1,903,185.60)</b>

**Town of West Boylston**  
Combining Balance Sheet  
Trust and Agency Funds  
June 30, 2015

	Fund 81	Fund 82	Fund 84	Fund 85	Fund 86	Fund 87	Fund 89	<b>Totals</b>
	Non-Expendable	Expendable	Unemployment Compensation	Stabilization	Capital Investment	Affordable Housing	Agency	(Memorandum Only)
<b><u>ASSETS:</u></b>								
Cash and Investments	\$489,261.59	\$755,395.16	\$61,875.59	\$1,058,863.69	\$585,482.71	\$48,494.91	\$5,602,760.51	\$8,602,134.16
Receivables:								
Departmental and Other							31,504.13	31,504.13
Due from Other Funds								0.00
<b>Total Assets</b>	<b><u>\$489,261.59</u></b>	<b><u>\$755,395.16</u></b>	<b><u>\$61,875.59</u></b>	<b><u>\$1,058,863.69</u></b>	<b><u>\$585,482.71</u></b>	<b><u>\$48,494.91</u></b>	<b><u>\$5,634,264.64</u></b>	<b><u>\$8,633,638.29</u></b>
<b><u>LIABILITIES AND FUND BALANCES:</u></b>								
<b><u>Liabilities:</u></b>								
Warrants and Accounts Payable		3,166.86				805.00	5,210.21	\$9,182.07
Accrued Payroll & Withholdings							34,462.94	34,462.94
Due to Other Funds								0.00
Deferred Revenue							21,676.13	21,676.13
Other Liabilities							5,572,915.36	5,572,915.36
<b>Total Liabilities</b>	<b><u>0.00</u></b>	<b><u>3,166.86</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>805.00</u></b>	<b><u>5,634,264.64</u></b>	<b><u>5,638,236.50</u></b>
<b><u>Fund Balances:</u></b>								
Reserved for Endowments	\$489,261.59							489,261.59
Reserved for Expenditures			0.00					0.00
Designated for Future Years Expenditures		17,000.00						17,000.00
Undesignated		735,228.30	61,875.59	1,058,863.69	585,482.71	47,689.91		2,489,140.20
<b>Total Fund Balances</b>	<b><u>489,261.59</u></b>	<b><u>752,228.30</u></b>	<b><u>61,875.59</u></b>	<b><u>1,058,863.69</u></b>	<b><u>585,482.71</u></b>	<b><u>47,689.91</u></b>	<b><u>0.00</u></b>	<b><u>2,995,401.79</u></b>
<b>Total Liabilities and Fund Balances</b>	<b><u>\$489,261.59</u></b>	<b><u>\$755,395.16</u></b>	<b><u>\$61,875.59</u></b>	<b><u>\$1,058,863.69</u></b>	<b><u>\$585,482.71</u></b>	<b><u>\$48,494.91</u></b>	<b><u>\$5,634,264.64</u></b>	<b><u>\$8,633,638.29</u></b>



**Town of West Boylston**  
Combining Statement of Revenues, Expenditures  
and  
Changes in Fund Balances  
Trust Funds  
For the Year Ended June 30, 2015

	Fund 81	Fund 82	Fund 84	Fund 85	Fund 86	Fund 87	<b>Totals</b> (Memorandum Only)
	<u>Non-Expendable</u>	<u>Expendable</u>	<u>Unemployment Compensation</u>	<u>Stabilization</u>	<u>Capital Investment</u>	<u>Affordable Housing</u>	
<b><u>REVENUES:</u></b>							
Investment Income		1,879.55	92.75	1,714.53	1,180.42	75.40	4,942.65
Contributions and Donations	12,000.00	120,526.54					132,526.54
<b>TOTAL REVENUES</b>	<b><u>\$12,000.00</u></b>	<b><u>\$122,406.09</u></b>	<b><u>\$92.75</u></b>	<b><u>\$1,714.53</u></b>	<b><u>\$1,180.42</u></b>	<b><u>\$75.40</u></b>	<b><u>\$137,469.19</u></b>
<b><u>EXPENDITURES:</u></b>							
General Government						2,572.50	2,572.50
Public Safety							0.00
Education		121,245.37					121,245.37
Public Works							0.00
Culture and Recreation		1,048.30					1,048.30
Employee Benefits							0.00
<b>TOTAL EXPENDITURES</b>	<b><u>0.00</u></b>	<b><u>122,293.67</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>2,572.50</u></b>	<b><u>124,866.17</u></b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	12,000.00	112.42	92.75	1,714.53	1,180.42	(2,497.10)	12,603.02
<b><u>OTHER FINANCING SOURCES/(USES):</u></b>							
Operating Transfers In					419,367.50		419,367.50
Operating Transfers (Out)		(17,500.00)		(102,143.00)	(430,000.00)		(549,643.00)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	0.00	(17,500.00)	0.00	(102,143.00)	(10,632.50)	0.00	(130,275.50)
<b>REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES</b>	12,000.00	(17,387.58)	92.75	(100,428.47)	(9,452.08)	(2,497.10)	(117,672.48)
<b>Fund Balances - July 1, 2014</b>	<b><u>477,261.59</u></b>	<b><u>769,615.88</u></b>	<b><u>61,782.84</u></b>	<b><u>1,159,292.16</u></b>	<b><u>594,934.79</u></b>	<b><u>50,187.01</u></b>	<b><u>3,113,074.27</u></b>
<b>Fund Balances - June 30, 2015</b>	<b><u>\$489,261.59</u></b>	<b><u>\$752,228.30</u></b>	<b><u>\$61,875.59</u></b>	<b><u>\$1,058,863.69</u></b>	<b><u>\$585,482.71</u></b>	<b><u>\$47,689.91</u></b>	<b><u>\$2,995,401.79</u></b>

Town of West Boylston  
Schedule of Departmental Appropriations and Expenditures  
For the Year Ended June 30, 2015

	<i><b>Beginning Encumbrance</b></i>	<i><b>Fiscal 2015 Budget</b></i>	<i><b>Adjusted Budget</b></i>	<i><b>Expended</b></i>	<i><b>Ending Encumbrance</b></i>	<i><b>Variance</b></i>
Moderator Salary	0.00	1.00	1.00	0.00	0.00	1.00
Moderator Expenses	0.00	50.00	50.00	0.00	0.00	50.00
<b>TOTAL MODERATOR</b>	<b>0.00</b>	<b>51.00</b>	<b>51.00</b>	<b>0.00</b>	<b>0.00</b>	<b>51.00</b>
Selectmen Salaries	0.00	5.00	5.00	0.00	0.00	5.00
Selectmen Expenses	0.00	7,100.00	7,100.00	7,100.00	0.00	0.00
<i>Town Wide Comprehensive Plan</i>	4,830.34	0.00	4,830.34	1,700.00	3,130.34	0.00
<b>TOTAL SELECTMEN</b>	<b>4,830.34</b>	<b>7,105.00</b>	<b>11,935.34</b>	<b>8,800.00</b>	<b>3,130.34</b>	<b>5.00</b>
Town Administrator Salaries	0.00	184,603.00	184,603.00	182,797.81	0.00	1,805.19
Town Administrator Expenses	5,729.10	10,800.00	16,529.10	14,434.73	0.00	2,094.37
Energy Management Services	0.00	10,000.00	10,000.00	7,022.72	2,977.28	0.00
Elder Community Service Program	12,272.76	15,000.00	27,272.76	10,802.00	16,470.76	0.00
DPW Study	0.00	9,000.00	9,000.00	0.00	9,000.00	0.00
Wage & Classification Study	3,000.00	0.00	3,000.00	3,000.00	0.00	0.00
Electronic Sign on Common	7,500.00	2,000.00	9,500.00	9,500.00	0.00	0.00
Economic Development Task Force	1,000.00	0.00	1,000.00	285.00	715.00	0.00
Wage & Classification Study	750.00	0.00	750.00	350.00	0.00	400.00
Post-Closure Landfill Monitoring	300.00	0.00	300.00	0.00	0.00	300.00
<b>TOTAL TOWN ADMINISTRATOR</b>	<b>30,551.86</b>	<b>231,403.00</b>	<b>261,954.86</b>	<b>228,192.26</b>	<b>29,163.04</b>	<b>4,599.56</b>
Finance Committee Expenses	0.00	0.00	0.00	0.00	0.00	0.00
<i>Reserve Fund</i>	0.00	42,250.00	42,250.00	0.00	0.00	42,250.00
<b>TOTAL FINANCE COMMITTEE</b>	<b>0.00</b>	<b>42,250.00</b>	<b>42,250.00</b>	<b>0.00</b>	<b>0.00</b>	<b>42,250.00</b>
Finance Director Salary and Wages	0.00	38,500.00	38,500.00	37,580.26	0.00	919.74
Finance Director Expenses	6,040.00	135,725.00	141,765.00	137,698.01	54.53	4,012.46
<b>TOTAL FINANCE DIRECTOR</b>	<b>6,040.00</b>	<b>174,225.00</b>	<b>180,265.00</b>	<b>175,278.27</b>	<b>54.53</b>	<b>4,932.20</b>
<i>Town Audit</i>	8,500.00	23,500.00	32,000.00	32,000.00	0.00	0.00
<b>TOTAL TOWN AUDIT</b>	<b>8,500.00</b>	<b>23,500.00</b>	<b>32,000.00</b>	<b>32,000.00</b>	<b>0.00</b>	<b>0.00</b>
Assessor's Salaries	0.00	24,885.00	24,885.00	24,820.46	0.00	64.54
Assessor's Expenses	0.00	59,045.00	59,045.00	57,542.99	0.00	1,502.01

Town of West Boylston  
Schedule of Departmental Appropriations and Expenditures  
For the Year Ended June 30, 2015

	<i><b>Beginning Encumbrance</b></i>	<i><b>Fiscal 2015 Budget</b></i>	<i><b>Adjusted Budget</b></i>	<i><b>Expended</b></i>	<i><b>Ending Encumbrance</b></i>	<i><b>Variance</b></i>
Real Estate Inspections	12,000.00	0.00	12,000.00	10,000.00	2,000.00	0.00
Personal Property Inspections	1,776.00	0.00	1,776.00	0.00	1,776.00	0.00
<b>TOTAL ASSESSORS</b>	<b>13,776.00</b>	<b>83,930.00</b>	<b>97,706.00</b>	<b>92,363.45</b>	<b>3,776.00</b>	<b>1,566.55</b>
Treasurer/Collector Salaries	0.00	146,138.00	146,138.00	145,404.42	0.00	733.58
Treasurer/Collector Expenses	9,726.45	33,800.00	43,526.45	35,311.53	256.95	7,957.97
Tax Title Expense	2,743.26	0.00	2,743.26	0.00	2,743.26	0.00
<b>TOTAL TREASURER/COLLECTOR</b>	<b>12,469.71</b>	<b>179,938.00</b>	<b>192,407.71</b>	<b>180,715.95</b>	<b>3,000.21</b>	<b>8,691.55</b>
Town Counsel	0.00	88,500.00	88,500.00	83,613.79	0.00	4,886.21
<b>TOTAL TOWN COUNSEL</b>	<b>0.00</b>	<b>88,500.00</b>	<b>88,500.00</b>	<b>83,613.79</b>	<b>0.00</b>	<b>4,886.21</b>
Computer Expenses	10,311.96	74,660.00	84,971.96	78,952.70	6,000.00	19.26
Computer Capital Outlay	0.00	9,000.00	9,000.00	9,000.00	0.00	0.00
Accounting Software	80,000.00	0.00	80,000.00	71,010.33	8,989.67	0.00
Fire Technology	3,404.00	0.00	3,404.00	3,367.86	0.00	36.14
<b>TOTAL DATA PROCESSING</b>	<b>93,715.96</b>	<b>83,660.00</b>	<b>177,375.96</b>	<b>162,330.89</b>	<b>14,989.67</b>	<b>55.40</b>
Town Clerk Salaries	0.00	70,068.00	70,068.00	68,172.69	0.00	1,895.31
Town Clerk Expenses	0.00	2,450.00	2,450.00	2,117.47	11.78	320.75
<b>TOTAL TOWN CLERK</b>	<b>0.00</b>	<b>72,518.00</b>	<b>72,518.00</b>	<b>70,290.16</b>	<b>11.78</b>	<b>2,216.06</b>
Elections Salaries	0.00	14,250.00	14,250.00	13,988.64	0.00	261.36
Elections Expenses	1,587.00	14,220.00	15,807.00	15,761.31	0.00	45.69
<b>TOTAL ELECTIONS &amp; REGISTRATIONS</b>	<b>1,587.00</b>	<b>28,470.00</b>	<b>30,057.00</b>	<b>29,749.95</b>	<b>0.00</b>	<b>307.05</b>
Planning Board Salaries	0.00	3,247.00	3,247.00	3,247.00	0.00	0.00
<b>TOTAL PLANNING BOARD</b>	<b>0.00</b>	<b>3,247.00</b>	<b>3,247.00</b>	<b>3,247.00</b>	<b>0.00</b>	<b>0.00</b>
Public Safety H.Q. Expenses	0.00	37,220.00	37,220.00	33,780.81	0.00	3,439.19
Municipal Building Maintenance	0.00	9,900.00	9,900.00	3,322.76	1,530.00	5,047.24
Public Safety HQ Parking Lot	42,000.00	0.00	42,000.00	41,032.50	0.00	967.50
Public Safety HQ Replacement Windows	0.00	30,000.00	30,000.00	0.00	30,000.00	0.00
Public Safety HQ Asbestos Remediation	0.00	40,000.00	40,000.00	0.00	40,000.00	0.00

Town of West Boylston  
Schedule of Departmental Appropriations and Expenditures  
For the Year Ended June 30, 2015

	<i><b>Beginning Encumbrance</b></i>	<i><b>Fiscal 2015 Budget</b></i>	<i><b>Adjusted Budget</b></i>	<i><b>Expended</b></i>	<i><b>Ending Encumbrance</b></i>	<i><b>Variance</b></i>
Safety Complex Improvements	5,183.46	0.00	5,183.46	3,019.54	2,163.92	0.00
<b>TOTAL PUBLIC SAFETY HEADQUARTERS</b>	<b>47,183.46</b>	<b>117,120.00</b>	<b>164,303.46</b>	<b>81,155.61</b>	<b>73,693.92</b>	<b>9,453.93</b>
Town Hall Salaries	0.00	15,735.00	15,735.00	11,331.41	0.00	4,403.59
Town Hall Expenses	20,933.75	65,750.00	86,683.75	73,379.81	0.00	13,303.94
Municipal Building Maintenance	0.00	9,900.00	9,900.00	6,081.00	0.00	3,819.00
HVAC Improvements/IT Room	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00
Raze Mixter Municipal Offices	14,763.00	0.00	14,763.00	10,400.00	4,363.00	0.00
<b>TOTAL TOWN HALL</b>	<b>35,696.75</b>	<b>101,385.00</b>	<b>137,081.75</b>	<b>101,192.22</b>	<b>14,363.00</b>	<b>21,526.53</b>
Print Town Report	0.00	1,000.00	1,000.00	686.50	0.00	313.50
<b>TOTAL PRINT TOWN REPORT</b>	<b>0.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>686.50</b>	<b>0.00</b>	<b>313.50</b>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>254,351.08</b>	<b>1,238,302.00</b>	<b>1,492,653.08</b>	<b>1,249,616.05</b>	<b>142,182.49</b>	<b>100,854.54</b>
Police Salaries	0.00	1,276,396.00	1,276,396.00	1,276,386.24	0.00	9.76
Police Expenses	0.00	51,791.00	51,791.00	51,162.78	177.83	450.39
Police Capital Outlay	0.00	33,000.00	33,000.00	27,649.76	4,900.00	450.24
Communications Capital	65,000.00	0.00	65,000.00	0.00	65,000.00	0.00
<b>TOTAL POLICE</b>	<b>65,000.00</b>	<b>1,361,187.00</b>	<b>1,426,187.00</b>	<b>1,355,198.78</b>	<b>70,077.83</b>	<b>910.39</b>
Fire Salaries	0.00	556,315.00	556,315.00	543,211.98	0.00	13,103.02
Fire Expenses	8,009.95	98,350.00	106,359.95	101,438.17	3,818.22	1,103.56
Fire Capital Outlay	0.00	8,382.00	8,382.00	0.00	8,382.00	0.00
Communications Replacement	65,000.00	0.00	65,000.00	0.00	65,000.00	0.00
Hire 2 Firefighters	15,000.00	0.00	15,000.00	15,000.00	0.00	0.00
<b>TOTAL FIRE</b>	<b>88,009.95</b>	<b>663,047.00</b>	<b>751,056.95</b>	<b>659,650.15</b>	<b>77,200.22</b>	<b>14,206.58</b>
Communications Salaries	0.00	225,626.00	225,626.00	225,056.70	0.00	569.30
Communications Expenses	1,859.33	38,055.00	39,914.33	38,425.58	745.58	743.17
<b>TOTAL PUBLIC SAFETY COMMUNICATIONS</b>	<b>1,859.33</b>	<b>263,681.00</b>	<b>265,540.33</b>	<b>263,482.28</b>	<b>745.58</b>	<b>1,312.47</b>
Building Inspector Salaries	0.00	81,371.00	81,371.00	77,219.26	0.00	4,151.74
Building Inspector Expenses	0.00	6,050.00	6,050.00	3,832.08	26.96	2,190.96
<b>TOTAL BUILDING INSPECTOR</b>	<b>0.00</b>	<b>87,421.00</b>	<b>87,421.00</b>	<b>81,051.34</b>	<b>26.96</b>	<b>6,342.70</b>

Town of West Boylston  
Schedule of Departmental Appropriations and Expenditures  
For the Year Ended June 30, 2015

	<i>Beginning Encumbrance</i>	<i>Fiscal 2015 Budget</i>	<i>Adjusted Budget</i>	<i>Expended</i>	<i>Ending Encumbrance</i>	<i>Variance</i>
Sealer of Weights Expenses	0.00	1,775.00	1,775.00	1,750.00	0.00	25.00
<b>TOTAL SEALER OF WEIGHTS</b>	<b>0.00</b>	<b>1,775.00</b>	<b>1,775.00</b>	<b>1,750.00</b>	<b>0.00</b>	<b>25.00</b>
Emergency Management Expenses	0.00	7,500.00	7,500.00	6,972.00	0.00	528.00
<b>TOTAL EMERGENCY MANAGEMENT</b>	<b>0.00</b>	<b>7,500.00</b>	<b>7,500.00</b>	<b>6,972.00</b>	<b>0.00</b>	<b>528.00</b>
Animal Control Salary	0.00	8,976.00	8,976.00	8,414.90	0.00	561.10
Animal Control Expenses	0.00	1,300.00	1,300.00	1,046.47	0.00	253.53
<b>TOTAL ANIMAL CONTROL</b>	<b>0.00</b>	<b>10,276.00</b>	<b>10,276.00</b>	<b>9,461.37</b>	<b>0.00</b>	<b>814.63</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>154,869.28</b>	<b>2,394,887.00</b>	<b>2,549,756.28</b>	<b>2,377,565.92</b>	<b>148,050.59</b>	<b>24,139.77</b>
Education-Expenses	298,608.51	10,774,500.00	11,073,108.51	10,937,069.81	114,360.65	21,678.05
<b>Prior Year Bill</b>	0.00	1,133.00	1,133.00	1,132.09	0.00	0.91
<b>TOTAL EDUCATION</b>	<b>298,608.51</b>	<b>10,775,633.00</b>	<b>11,074,241.51</b>	<b>10,938,201.90</b>	<b>114,360.65</b>	<b>21,678.96</b>
DPW Salaries	0.00	407,715.00	407,715.00	406,877.91	0.00	837.09
DPW Expenses	5,418.75	310,000.00	315,418.75	302,773.12	7,840.23	4,805.40
Municipal Building Maintenance	0.00	9,900.00	9,900.00	5,143.46	4,750.00	6.54
DPW Catch Basin Truck	0.00	120,000.00	120,000.00	120,000.00	0.00	0.00
DPW Sander w/Wing Plow	0.00	205,000.00	205,000.00	0.00	205,000.00	0.00
DPW Fuel Pump & Control Replacement	0.00	75,000.00	75,000.00	0.00	75,000.00	0.00
DPW Wing Plow Retrofit	20,000.00	0.00	20,000.00	19,100.00	0.00	900.00
DPW Fuel Station Update	25,000.00	0.00	25,000.00	0.00	0.00	25,000.00
DPW Ambulance Refit	17,321.00	0.00	17,321.00	15,624.00	0.00	1,697.00
DPW Ventilation System	63,321.11	0.00	63,321.11	24,020.87	39,300.24	0.00
Drainage & Roadway Improvements	8,886.43	0.00	8,886.43	3,295.62	5,590.81	0.00
<b>TOTAL STREETS AND PARKS</b>	<b>139,947.29</b>	<b>1,127,615.00</b>	<b>1,267,562.29</b>	<b>896,834.98</b>	<b>337,481.28</b>	<b>33,246.03</b>
Snow Removal Salaries	0.00	66,645.00	66,645.00	66,645.00	0.00	0.00
Snow Removal Expenses	0.00	342,875.00	342,875.00	335,243.32	1,928.86	5,702.82
<b>TOTAL SNOW REMOVAL</b>	<b>0.00</b>	<b>409,520.00</b>	<b>409,520.00</b>	<b>401,888.32</b>	<b>1,928.86</b>	<b>5,702.82</b>

Town of West Boylston  
Schedule of Departmental Appropriations and Expenditures  
For the Year Ended June 30, 2015

	<i>Beginning Encumbrance</i>	<i>Fiscal 2015 Budget</i>	<i>Adjusted Budget</i>	<i>Expended</i>	<i>Ending Encumbrance</i>	<i>Variance</i>
Street Lighting	0.00	80,561.00	80,561.00	80,560.92	0.00	0.08
<b>TOTAL STREET LIGHTING</b>	<b>0.00</b>	<b>80,561.00</b>	<b>80,561.00</b>	<b>80,560.92</b>	<b>0.00</b>	<b>0.08</b>
Trash Removal and Tipping Fees	2,297.92	364,288.00	366,585.92	341,633.52	2,875.01	22,077.39
Lanfill Monitoring	0.00	8,000.00	8,000.00	7,750.00	0.00	250.00
<b>TOTAL TRASH REMOVAL &amp; TIPPING</b>	<b>2,297.92</b>	<b>372,288.00</b>	<b>374,585.92</b>	<b>349,383.52</b>	<b>2,875.01</b>	<b>22,327.39</b>
Cemetery Salaries	0.00	60,187.00	60,187.00	60,187.00	0.00	0.00
Cemetery Expenses	0.00	11,000.00	11,000.00	10,995.20	0.00	4.80
Cemetery Improvements	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00
Cemetery Tractor Repairs	0.00	9,000.00	9,000.00	4,420.95	4,579.05	0.00
Mt Vernon Cemetery Expansion	137.14	0.00	137.14	0.00	137.14	0.00
<b>TOTAL CEMETERY</b>	<b>137.14</b>	<b>90,187.00</b>	<b>90,324.14</b>	<b>75,603.15</b>	<b>14,716.19</b>	<b>4.80</b>
<b>TOTAL PUBLIC WORKS</b>	<b>142,382.35</b>	<b>2,080,171.00</b>	<b>2,222,553.35</b>	<b>1,804,270.89</b>	<b>357,001.34</b>	<b>61,281.12</b>
Board of Health Salaries	0.00	10,000.00	10,000.00	10,000.00	0.00	0.00
Board of Health Expenses	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL BOARD OF HEALTH</b>	<b>0.00</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>0.00</b>	<b>0.00</b>
Council on Aging Salaries	0.00	48,600.00	48,600.00	43,531.10	0.00	5,068.90
Council on Aging Expenses	0.00	39,450.00	39,450.00	38,882.39	0.00	567.61
<b>TOTAL COUNCIL ON AGING</b>	<b>0.00</b>	<b>88,050.00</b>	<b>88,050.00</b>	<b>82,413.49</b>	<b>0.00</b>	<b>5,636.51</b>
Veteran's Services Salary	0.00	1,703.00	1,703.00	1,702.92	0.00	0.08
Veteran's Services Expenses	0.00	1,550.00	1,550.00	754.92	0.00	795.08
Veteran's Benefits	0.00	134,330.00	134,330.00	118,228.16	0.00	16,101.84
<b>TOTAL VETERANS SERVICES</b>	<b>0.00</b>	<b>137,583.00</b>	<b>137,583.00</b>	<b>120,686.00</b>	<b>0.00</b>	<b>16,897.00</b>
<b>TOTAL HUMAN SERVICES</b>	<b>0.00</b>	<b>235,633.00</b>	<b>235,633.00</b>	<b>213,099.49</b>	<b>0.00</b>	<b>22,533.51</b>
Library Salaries	0.00	237,590.00	237,590.00	235,344.56	0.00	2,245.44
Library Expenses	95.03	121,363.00	121,458.03	121,411.15	0.00	46.88

Town of West Boylston  
Schedule of Departmental Appropriations and Expenditures  
For the Year Ended June 30, 2015

	<i><b>Beginning Encumbrance</b></i>	<i><b>Fiscal 2015 Budget</b></i>	<i><b>Adjusted Budget</b></i>	<i><b>Expended</b></i>	<i><b>Ending Encumbrance</b></i>	<i><b>Variance</b></i>
Municipal Building Maintenance	0.00	9,900.00	9,900.00	9,900.00	0.00	0.00
Library Capital Outlay	0.00	32,000.00	32,000.00	0.00	28,042.00	3,958.00
<b>TOTAL LIBRARY</b>	<b>95.03</b>	<b>400,853.00</b>	<b>400,948.03</b>	<b>366,655.71</b>	<b>28,042.00</b>	<b>6,250.32</b>
Recreation Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Roof Repairs- Goodale	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECREATION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Parks - Fertilizer & Pesticides	0.00	4,000.00	4,000.00	535.00	3,465.00	0.00
<b>TOTAL PARKS</b>	<b>0.00</b>	<b>4,000.00</b>	<b>4,000.00</b>	<b>535.00</b>	<b>3,465.00</b>	<b>0.00</b>
Arts Council Purchased Services	0.00	350.00	350.00	0.00	0.00	350.00
<b>TOTAL OTHER CULTURE AND RECREATION</b>	<b>0.00</b>	<b>350.00</b>	<b>350.00</b>	<b>0.00</b>	<b>0.00</b>	<b>350.00</b>
<b>TOTAL CULTURE AND RECREATION</b>	<b>95.03</b>	<b>405,203.00</b>	<b>405,298.03</b>	<b>367,190.71</b>	<b>31,507.00</b>	<b>6,600.32</b>
<i>Maturing Debt-Principal</i>	0.00	1,115,301.00	1,115,301.00	1,115,300.99	0.00	0.01
<i>Maturing Debt-Interest</i>	0.00	91,472.00	91,472.00	91,471.26	0.00	0.74
<i>Interest on Temporary Loans</i>	0.00	8,770.00	8,770.00	7,416.67	0.00	1,353.33
<b>TOTAL DEBT SERVICE</b>	<b>0.00</b>	<b>1,215,543.00</b>	<b>1,215,543.00</b>	<b>1,214,188.92</b>	<b>0.00</b>	<b>1,354.08</b>
RMV Non-Renewal Surcharges	0.00	6,020.00	6,020.00	6,020.00	0.00	0.00
Air Pollution Control Districts	0.00	2,163.00	2,163.00	2,163.00	0.00	0.00
Regional Transit Authority	0.00	49,479.00	49,479.00	49,479.00	0.00	0.00
MBTA	0.00	1,237.00	1,237.00	1,237.00	0.00	0.00
Special Education Assessment	0.00	0.00	0.00	0.00	0.00	0.00
Charter School/School Choice Assessment	0.00	530,657.00	530,657.00	548,412.00	0.00	(17,755.00)
County Tax	0.00	0.00	0.00	0.00	0.00	0.00
Regional Planning Assessment	0.00	1,941.00	1,941.00	1,653.06	0.00	287.94
Wachusett Earth Day Collaborative	0.00	2,587.00	2,587.00	2,587.00	0.00	0.00
<b>TOTAL INTERGOVERNMENTAL</b>	<b>0.00</b>	<b>594,084.00</b>	<b>594,084.00</b>	<b>611,551.06</b>	<b>0.00</b>	<b>(17,467.06)</b>

Town of West Boylston  
Schedule of Departmental Appropriations and Expenditures  
For the Year Ended June 30, 2015

	<i><b>Beginning Encumbrance</b></i>	<i><b>Fiscal 2015 Budget</b></i>	<i><b>Adjusted Budget</b></i>	<i><b>Expended</b></i>	<i><b>Ending Encumbrance</b></i>	<i><b>Variance</b></i>
<i>County Retirement Assessment</i>	0.00	885,697.00	885,697.00	885,613.00	0.00	84.00
<i>Workers Compensation Insurance</i>	0.00	53,000.00	53,000.00	52,957.76	0.00	42.24
<i>MEGA Assessment</i>	0.00	0.00	0.00	0.00	0.00	0.00
<i>Unemployment Compensation</i>	2,916.00	47,500.00	50,416.00	48,838.08	1,377.92	200.00
<i>Group Health Insurance Premiums</i>	316.09	2,784,200.00	2,784,516.09	2,771,055.31	317.05	13,143.73
<i>Health Insurance Premiums (OPEB)</i>	0.00	4,300.00	4,300.00	4,291.26	0.00	8.74
<i>Group Life Insurance Premium</i>	0.00	13,000.00	13,000.00	11,126.70	0.00	1,873.30
<i>Medicare-Town's Share</i>	0.00	175,000.00	175,000.00	167,747.44	0.00	7,252.56
<i>General Insurance</i>	0.00	140,000.00	140,000.00	139,323.46	0.00	676.54
<i>Self-Insurance Deductible Expenses</i>	1,733.18	0.00	1,733.18	551.10	0.00	1,182.08
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>4,965.27</b>	<b>4,102,697.00</b>	<b>4,107,662.27</b>	<b>4,081,504.11</b>	<b>1,694.97</b>	<b>24,463.19</b>
 <b>GRAND TOTALS</b>	 <b>855,271.52</b>	 <b>23,042,153.00</b>	 <b>23,897,424.52</b>	 <b>22,857,189.05</b>	 <b>794,797.04</b>	 <b>245,438.43</b>
 <i>Transfer to Special Revenue</i>	 0.00	 0.00	 0.00	 8,872.78	 0.00	 (8,872.78)
<i>Transfer to Stabilization Fund</i>	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfer to Capital Investment Trust</i>	0.00	390,803.00	390,803.00	419,367.50	0.00	(28,564.50)
<i>Transfer to Unemployment Trust</i>	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<b>0.00</b>	<b>390,803.00</b>	<b>390,803.00</b>	<b>428,240.28</b>	<b>0.00</b>	<b>(37,437.28)</b>