

Town of West Boylston
Combined Balance Sheet
All Fund Types and Account Groups
June 30, 2016

	Governmental Fund Types			Proprietary Fund Type	Fiduciary Fund Type	Account Group	Totals
	General	Special Revenue	Capital Projects	Sewer Enterprise	Trust and Agency	General Long Term Debt	(Memorandum Only)
<u>ASSETS:</u>							
Cash and Investments	2,253,157.80	\$ 3,089,113.21	\$ 639,808.08	\$ 4,181,517.74	\$ 8,823,288.19		\$ 18,986,885.02
Receivables:							
Personal Property Taxes	8,739.97						8,739.97
Real Estate Taxes	245,071.36						245,071.36
Less Allowance for Abatements	(227,991.32)						(227,991.32)
Tax Liens	63,438.93			10,174.78			73,613.71
Excise Taxes	113,649.25						113,649.25
Departmental and Other	37,483.90	446,145.13		73,091.43	43,282.65		600,003.11
Unapportioned Betterments				3,264,435.44			3,264,435.44
Apportioned Betterments				9,279.20			9,279.20
Connection Loans Not Yet Assessed							-
Intergovernmental	65,763.00	715,588.26	165,251.89				946,603.15
Due from Other Funds					7,954.50		7,954.50
Prepaid Expenses	1,230.00	-					1,230.00
Amounts to be Provided				5,951,280.66		5,693,095.45	11,644,376.11
Total Assets	\$ 2,560,542.89	\$ 4,250,846.60	\$ 805,059.97	\$ 13,489,779.25	\$ 8,874,525.34	\$ 5,693,095.45	\$ 35,673,849.50
<u>LIABILITIES AND FUND BALANCES:</u>							
<u>Liabilities:</u>							
Warrants and Accounts Payable	\$ 210,320.46	\$ 96,325.58	\$ -	\$ 28,126.98	\$ 9,590.51		\$ 344,363.53
Accrued Payroll and Withholdings	425,782.05	31,294.89		2,949.12	50,759.98		510,786.04
Due to Other Funds	7,954.50						7,954.50
Deferred Revenue:							
Property Taxes	25,820.01						25,820.01
Tax Liens	63,438.93			10,174.78			73,613.71
Excise Taxes	113,649.25						113,649.25
Other		446,145.13		3,346,806.07	9,037.45		3,801,988.65
Other Liabilities	24,681.98	-			5,757,938.33		5,782,620.31
Notes Payable		-	2,540,250.00				2,540,250.00
Capital Lease Payable						2,828,881.45	2,828,881.45
Bonds Payable				5,951,280.66		2,864,214.00	8,815,494.66
Total Liabilities	871,647.18	573,765.60	2,540,250.00	9,339,337.61	5,827,326.27	5,693,095.45	24,845,422.11
<u>Retained Earnings & Fund Balances:</u>							
Retained Earnings				1,599,345.65			1,599,345.65
Retained Earnings - Capital Reserve				222,069.56			222,069.56
Retained Earnings - Betterments/Debt				1,370,503.80			1,370,503.80
Reserved for Endowments					500,061.59		500,061.59
Reserved for Encumbrances	502,895.30	2,708,236.57	(1,735,190.03)	122,922.63	-		1,598,864.47
Reserved for Petty Cash	485.00						485.00
Designated for Debt Service	-	-					-
Designated for Future Years Expenditures	252,312.00	400,000.00		835,600.00	17,000.00		1,504,912.00
Undesignated - deficits	(7,954.50)						(7,954.50)
Undesignated	941,157.91	568,844.43			2,530,137.48		4,040,139.82
Total Fund Balances	1,688,895.71	3,677,081.00	(1,735,190.03)	4,150,441.64	3,047,199.07	-	10,828,427.39
Total Liabilities and Fund Balances	\$ 2,560,542.89	\$ 4,250,846.60	\$ 805,059.97	\$ 13,489,779.25	\$ 8,874,525.34	\$ 5,693,095.45	\$ 35,673,849.50

Town of West Boylston
 Combined Statement of Revenues, Expenditures and
 Changes in Fund Balances
 For the Year Ended June 30, 2016

	General Fund	Special Revenue Funds	Capital Projects Fund	Sewer Enterprise Fund	Trust Funds	Total (Memorandum Only)
<u>REVENUES:</u>						
Property Taxes:						
Personal Property	1,191,095.12					1,191,095.12
Real Estate	14,546,099.80					14,546,099.80
Tax Liens	14,032.92					14,032.92
Intergovernmental	4,446,864.00	2,342,980.18	165,251.89	236,533.33		7,191,629.40
Local Estimated Receipts:						
Motor Vehicle Excise	1,037,020.93					1,037,020.93
Other Excise	189,718.16					
Payments in Lieu of Taxes	670,855.33					670,855.33
Licenses, Permits, Fines & Fees	298,856.98	927,150.10		438,997.26		1,665,004.34
Investment Income	6,165.52	894.18		12,599.96	8,509.59	28,169.25
Miscellaneous	301,004.10	352,697.57				653,701.67
User Charges	136,200.00			1,248,138.90		1,384,338.90
Contributions and Donations		0.00			133,958.05	133,958.05
TOTAL REVENUES	22,837,912.86	3,623,722.03	165,251.89	1,936,269.45	142,467.64	28,515,905.71
<u>EXPENDITURES:</u>						
General Government	1,105,836.08	185,852.03	736.46		4,321.75	1,296,746.32
Public Safety	2,496,298.29	38,540.72	5,850.00		0.00	2,540,689.01
Education	11,036,104.95	1,757,391.82	0.00		133,752.65	12,927,249.42
Public Works	1,932,429.26	686,494.40	125,419.86	1,209,692.30	5,000.00	3,959,035.82
Human Services	231,183.51	89,462.27				320,645.78
Culture and Recreation	414,047.39	104,386.17			287.00	518,720.56
Debt Service	1,211,550.18	0.00		595,903.21		1,807,453.39
Intergovernmental	601,834.00					601,834.00
ESCO Lease	203,749.00					203,749.00
Employee Benefits and Insurance	4,201,314.67				1,614.08	4,202,928.75
TOTAL EXPENDITURES	23,434,347.33	2,862,127.41	132,006.32	1,805,595.51	144,975.48	28,379,052.05
REVENUES OVER/(UNDER) EXPENDITURES	(596,434.47)	761,594.62	33,245.57	130,673.94	(2,507.84)	136,853.66
<u>OTHER FINANCING SOURCES/(USES):</u>						
Other Financing Sources/(Uses)	(7,954.50)		134,750.00			126,795.50
Bond Proceeds						0.00
Operating Transfers In	644,850.00	5,244.21			271,805.12	921,899.33
Operating Transfers Out	(277,049.33)	(427,350.00)			(217,500.00)	(921,899.33)
TOTAL OTHER FINANCING SOURCES/(USES)	359,846.17	(422,105.79)	134,750.00	0.00	54,305.12	126,795.50
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	(236,588.30)	339,488.83	167,995.57	130,673.94	51,797.28	453,367.32
Fund Balances - July 1, 2015	1,925,484.01	3,337,592.17	(1,903,185.60)	4,019,767.70	2,995,401.79	10,375,060.07
Fund Balances - June 30, 2016	1,688,895.71	3,677,081.00	(1,735,190.03)	4,150,441.64	3,047,199.07	10,828,427.39

Town of West Boylston
Statement of Revenues, Expenditures and
Changes in Fund Balances
Budget vs Actual - General Fund
For the Year Ended June 30, 2016

	<i>Actual</i>	<i>Budgeted</i>	<i>Variance</i>	<i>% to Budget</i>
REVENUES:				
<u>Property Taxes:</u>				
Personal Property	1,191,095.12	1,203,400.95	(12,305.83)	
Real Estate	14,545,404.31	14,619,508.80	(74,104.49)	
Rollback Tax	695.49	0.00	695.49	
Tax Liens	14,032.92	0.00	14,032.92	
Tax Foreclosures	0.00	0.00	0.00	
Prov. for Abatements/Exemptions	(133,629.75)	(133,629.75)	0.00	
<u>Total Property Taxes</u>	15,617,598.09	15,689,280.00	(71,681.91)	99.54%
<u>Intergovernmental:</u>				
Chapter 70 School Aid	2,909,285.00	2,909,285.00	0.00	
School Building Assistance	617,651.00	617,651.00	0.00	
Charter Tuition/Facility Reimb	42,412.00	16,967.00	25,445.00	
General State Governmental Aid	734,505.00	734,505.00	0.00	
Other Intergovernmental	143,011.00	112,036.00	30,975.00	
<u>Total Intergovernmental</u>	4,446,864.00	4,390,444.00	56,420.00	101.29%
<u>Local Estimated Receipts:</u>				
Motor Vehicle Excise	1,037,020.93	985,000.00	52,020.93	
Other Excises	189,718.16	175,000.00	14,718.16	
Payments in Lieu of Taxes	670,855.33	665,000.00	5,855.33	
Penalties/Interest on Taxes	77,375.35	58,000.00	19,375.35	
Pay As You Throw Program	136,200.00	127,000.00	9,200.00	
Departmental Fees	50,879.13	49,000.00	1,879.13	
Licenses and Permits	170,602.50	190,000.00	(19,397.50)	
Investment Income	6,165.52	4,000.00	2,165.52	
Fines and Forfeits	31,949.05	21,000.00	10,949.05	
Other Local Receipts	269,055.05	180,000.00	89,055.05	
<u>Total Local Estimated Receipts</u>	2,639,821.02	2,454,000.00	185,821.02	107.57%
TOTAL REVENUES	22,704,283.11	22,533,724.00	170,559.11	100.76%
EXPENDITURES:				
General Government	1,085,139.45	1,195,450.00	110,310.55	90.77%
Public Safety	2,492,038.14	2,505,711.00	13,672.86	99.45%
Education	11,020,631.88	11,108,875.00	88,243.12	99.21%
Public Works	1,633,343.05	1,708,710.00	75,366.95	95.59%
Human Services	241,409.71	246,699.00	5,289.29	97.86%
Culture and Recreation	479,905.39	482,479.00	2,573.61	99.47%
Debt Service	1,211,550.18	1,212,551.17	1,000.99	99.92%
Intergovernmental	601,834.00	591,745.00	(10,089.00)	101.70%
Employee Benefits and Insurance	4,199,619.70	4,221,345.00	21,725.30	99.49%
ESCO Lease	203,749.00	203,749.00	0.00	4.83%
TOTAL EXPENDITURES	23,169,220.50	23,477,314.17	308,093.67	98.69%
REVENUES OVER/(UNDER) EXPENDITURES	(464,937.39)	(943,590.17)	478,652.78	
OTHER FINANCING SOURCES/(USES):				
Operating Transfers In	644,850.00	644,850.00	0.00	100.00%
Operating Transfers Out	(277,049.33)	(262,287.00)	(14,762.33)	105.63%
Bond Proceeds	0.00	0.00	0.00	
Other	561,024.17	561,024.17	0.00	100.00%
TOTAL OTHER FINANCING SOURCES/(USES)	928,824.84	943,587.17	(14,762.33)	98.44%
REVENUES AND SOURCES OVER/(UNDER) EXPENDITURES AND USES	463,887.45	(3.00)	463,890.45	

Town of West Boylston
Combining Balance Sheet
Special Revenue Funds
June 30, 2016

	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)
<u>ASSETS:</u>										
Cash and Investments	(\$446,217.88)	(\$100,308.52)	\$76,721.26	\$623,171.81	\$294,227.55	\$1,292,433.34	\$983,796.37	\$114,115.50	\$251,173.78	\$3,089,113.21
Receivables:										
Departmental and Other				438,140.76	0.00		2,993.66			441,134.42
Due from Homeowners								5,010.71		5,010.71
Due from Federal/State Government	582,725.60	127,360.00	5,502.66			0.00				715,588.26
Due from Other Funds										0.00
Prepaid Expenses										0.00
Total Assets	\$136,507.72	\$27,051.48	\$82,223.92	\$1,061,312.57	\$294,227.55	\$1,292,433.34	\$986,790.03	\$119,126.21	\$251,173.78	\$4,250,846.60
<u>LIABILITIES AND FUND BALANCES:</u>										
<u>Liabilities:</u>										
Warrants and Accounts Payable	75,257.72	0.00	313.25		5,988.58	12,947.30			1,818.73	96,325.58
Accrued Payroll and Withholdings	7,615.03	2,920.00	5,358.40		8,546.55	6,463.42			391.49	31,294.89
Due to Other Funds										0.00
Deferred Revenue				438,140.76			2,993.66	5,010.71		446,145.13
Other Liabilities										0.00
Notes Payable										0.00
Total Liabilities	82,872.75	2,920.00	5,671.65	438,140.76	14,535.13	19,410.72	2,993.66	5,010.71	2,210.22	573,765.60
<u>Fund Balances:</u>										
Reserved for Expenditures	53,634.97	24,131.48	76,552.27	223,171.81	279,692.42	1,273,022.62	414,951.94	114,115.50	248,963.56	2,708,236.57
Designated for Deficits										0.00
Designated for Future Years Expenditures				400,000.00						400,000.00
Undesignated							568,844.43			568,844.43
Total Fund Balances	53,634.97	24,131.48	76,552.27	623,171.81	279,692.42	1,273,022.62	983,796.37	114,115.50	248,963.56	3,677,081.00
Total Liabilities and Fund Balances	\$136,507.72	\$27,051.48	\$82,223.92	\$1,061,312.57	\$294,227.55	\$1,292,433.34	\$986,790.03	\$119,126.21	\$251,173.78	\$4,250,846.60

Town of West Boylston
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances-Special Revenue Funds
For the Year Ended June 30, 2016

	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	Total (Memorandum Only)
<u>REVENUES:</u>										
Intergovernmental	724,186.94	377,536.00	80,073.24			1,106,740.00	54,444.00			2,342,980.18
Local Estimated Receipts:										
Charges for Services			151,585.00	379,446.87	151,176.45	244,941.78				927,150.10
Investment Income	52.44		2.67		37.89		737.02	23.32	40.84	894.18
Miscellaneous					26,858.39	31,243.00	193,297.05	2,409.98	98,889.15	352,697.57
Contributions and Donations										0.00
TOTAL REVENUES	724,239.38	377,536.00	231,660.91	379,446.87	178,072.73	1,382,924.78	248,478.07	2,433.30	98,929.99	3,623,722.03
<u>EXPENDITURES:</u>										
General Government					41,875.74		100,033.12		43,943.17	185,852.03
Public Safety	33,129.77				3,200.96				2,209.99	38,540.72
Education		370,563.69	190,699.02			1,196,129.11				1,757,391.82
Public Works	655,156.76				31,337.64					686,494.40
Human Services	17,055.00				66,471.91				5,935.36	89,462.27
Culture and Recreation	44,449.60				51,368.19				8,568.38	104,386.17
Debt Service										0.00
TOTAL EXPENDITURES	749,791.13	370,563.69	190,699.02	0.00	194,254.44	1,196,129.11	100,033.12	0.00	60,656.90	2,862,127.41
REVENUES OVER/(UNDER) EXPENDITURES	(25,551.75)	6,972.31	40,961.89	379,446.87	(16,181.71)	186,795.67	148,444.95	2,433.30	38,273.09	761,594.62
<u>OTHER FINANCING SOURCES/(USES):</u>										
Operating Transfers In					5,244.21					5,244.21
Operating Transfers (Out)				(427,350.00)						(427,350.00)
TOTAL OTHER FINANCING SOURCES/(USES)	0.00	0.00	0.00	(427,350.00)	5,244.21	0.00	0.00	0.00	0.00	(422,105.79)
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	(25,551.75)	6,972.31	40,961.89	(47,903.13)	(10,937.50)	186,795.67	148,444.95	2,433.30	38,273.09	339,488.83
Fund Balances - July 1, 2015	79,186.72	17,159.17	35,590.38	671,074.94	290,629.92	1,086,226.95	835,351.42	111,682.20	210,690.47	3,337,592.17
Fund Balances - June 30, 2016	53,634.97	24,131.48	76,552.27	623,171.81	279,692.42	1,273,022.62	983,796.37	114,115.50	248,963.56	3,677,081.00

Town of West Boylston
Combining Balance Sheet
Capital Projects
June 30, 2016

	<u>Shrewsbury/ Hartwell Sewers</u>	<u>Drainage/Roadway Improvements</u>	<u>Town Hall Acquisition/Renovation</u>	<u>Police Station Design/Construction</u>	<u>Highway Improvements</u>	<u>Totals (Memorandum Only)</u>
<u>ASSETS:</u>						
Cash and Investments	17,402.79	16,987.91	0.00	769,150.00	(\$163,732.62)	\$639,808.08
Receivables:						
Departmental and Other						0.00
Due from Homeowners						0.00
Due from Commonwealth of Mass					165,251.89	165,251.89
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>\$769,150.00</i>	<i>\$1,519.27</i>	<i>\$805,059.97</i>
<u>LIABILITIES AND FUND BALANCES:</u>						
<i>Liabilities:</i>						
Warrants and Accounts Payable					0.00	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			1,765,250.00	775,000.00		2,540,250.00
<i>Total Liabilities</i>	<i>0.00</i>	<i>0.00</i>	<i>1,765,250.00</i>	<i>775,000.00</i>	<i>0.00</i>	<i>2,540,250.00</i>
<i>Fund Balances:</i>						
Reserved for Expenditures	17,402.79	16,987.91	(1,765,250.00)	(5,850.00)		(1,736,709.30)
Designated for Deficits						0.00
Designated for Future Years Expenditures						0.00
Undesignated					1,519.27	1,519.27
<i>Total Fund Balances</i>	<i>17,402.79</i>	<i>16,987.91</i>	<i>(1,765,250.00)</i>	<i>(5,850.00)</i>	<i>1,519.27</i>	<i>(1,735,190.03)</i>
<i>Total Liabilities and Fund Balances</i>	<i>\$17,402.79</i>	<i>\$16,987.91</i>	<i>\$0.00</i>	<i>\$769,150.00</i>	<i>\$1,519.27</i>	<i>\$805,059.97</i>

Town of West Boylston
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances-Capital Projects Fund
For the Year Ended June 30, 2016

	<u>Shrewsbury/ Hartwell Sewers</u>	<u>Drainage/Roadway Improvements</u>	<u>Town Hall Acquisition/Renovation</u>	<u>Police Station Design/Construction</u>	<u>Highway Improvements</u>	<u>Total (Memorandum Only)</u>
<u>REVENUES:</u>						
Intergovernmental					165,251.89	165,251.89
Investment Income						0.00
Contributions and Donations						0.00
TOTAL REVENUES	0.00	0.00	0.00	0.00	165,251.89	165,251.89
<u>EXPENDITURES:</u>						
General Government			736.46			736.46
Public Safety				5,850.00		5,850.00
Education						0.00
Public Works					125,419.86	125,419.86
Human Services						0.00
Culture and Recreation						0.00
TOTAL EXPENDITURES	0.00	0.00	736.46	5,850.00	125,419.86	132,006.32
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	(736.46)	(5,850.00)	39,832.03	33,245.57
<u>OTHER FINANCING SOURCES/(USES):</u>						
Bond Proceeds						0.00
Other Financing Sources/(Uses)			134,750.00			134,750.00
Operating Transfers In/(Out)						0.00
TOTAL OTHER FINANCING SOURCES/(USES)	0.00	0.00	134,750.00	0.00	0.00	134,750.00
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	0.00	0.00	134,013.54	(5,850.00)	39,832.03	167,995.57
Fund Balances - July 1, 2015	17,402.79	16,987.91	(1,899,263.54)	0.00	(38,312.76)	(1,903,185.60)
Fund Balances - June 30, 2016	17,402.79	16,987.91	(1,765,250.00)	(5,850.00)	1,519.27	(1,735,190.03)

Town of West Boylston
Combining Balance Sheet
Trust and Agency Funds
June 30, 2016

	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	\$500,061.59	\$722,202.21	\$80,441.76	\$1,151,971.62	\$548,551.15	\$43,698.75	\$5,776,361.11	\$8,823,288.19
Receivables:								
Departmental and Other							43,282.65	43,282.65
Due from Other Funds		7,954.50						7,954.50
Total Assets	<u>\$500,061.59</u>	<u>\$730,156.71</u>	<u>\$80,441.76</u>	<u>\$1,151,971.62</u>	<u>\$548,551.15</u>	<u>\$43,698.75</u>	<u>\$5,819,643.76</u>	<u>\$8,874,525.34</u>
<u>LIABILITIES AND FUND BALANCES:</u>								
<u>Liabilities:</u>								
Warrants and Accounts Payable		7,420.01				262.50	1,908.00	\$9,590.51
Accrued Payroll & Withholdings							50,759.98	50,759.98
Due to Other Funds								0.00
Deferred Revenue							9,037.45	9,037.45
Other Liabilities							5,757,938.33	5,757,938.33
Total Liabilities	<u>0.00</u>	<u>7,420.01</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>262.50</u>	<u>5,819,643.76</u>	<u>5,827,326.27</u>
<u>Fund Balances:</u>								
Reserved for Endowments	\$500,061.59							500,061.59
Reserved for Expenditures			0.00					0.00
Designated for Future Years Expenditures		17,000.00						17,000.00
Undesignated		705,736.70	80,441.76	1,151,971.62	548,551.15	43,436.25		2,530,137.48
Total Fund Balances	<u>500,061.59</u>	<u>722,736.70</u>	<u>80,441.76</u>	<u>1,151,971.62</u>	<u>548,551.15</u>	<u>43,436.25</u>	<u>0.00</u>	<u>3,047,199.07</u>
Total Liabilities and Fund Balances	<u>\$500,061.59</u>	<u>\$730,156.71</u>	<u>\$80,441.76</u>	<u>\$1,151,971.62</u>	<u>\$548,551.15</u>	<u>\$43,698.75</u>	<u>\$5,819,643.76</u>	<u>\$8,874,525.34</u>

Town of West Boylston
Combining Statement of Revenues, Expenditures
and
Changes in Fund Balances
Trust Funds
For the Year Ended June 30, 2016

	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		3,390.00	180.25	3,107.93	1,763.32	68.09	8,509.59
Contributions and Donations	10,800.00	123,158.05					133,958.05
TOTAL REVENUES	<u>\$10,800.00</u>	<u>\$126,548.05</u>	<u>\$180.25</u>	<u>\$3,107.93</u>	<u>\$1,763.32</u>	<u>\$68.09</u>	<u>\$142,467.64</u>
<u>EXPENDITURES:</u>							
General Government						4,321.75	4,321.75
Public Safety							0.00
Education		133,752.65					133,752.65
Public Works		5,000.00					5,000.00
Culture and Recreation		287.00					287.00
Employee Benefits			1,614.08				1,614.08
TOTAL EXPENDITURES	<u>0.00</u>	<u>139,039.65</u>	<u>1,614.08</u>	<u>0.00</u>	<u>0.00</u>	<u>4,321.75</u>	<u>144,975.48</u>
REVENUES OVER/(UNDER) EXPENDITURES	10,800.00	(12,491.60)	(1,433.83)	3,107.93	1,763.32	(4,253.66)	(2,507.84)
<u>OTHER FINANCING SOURCES/(USES):</u>							
Operating Transfers In			20,000.00	90,000.00	161,805.12		271,805.12
Operating Transfers (Out)		(17,000.00)			(200,500.00)		(217,500.00)
TOTAL OTHER FINANCING SOURCES/(USES)	0.00	(17,000.00)	20,000.00	90,000.00	(38,694.88)	0.00	54,305.12
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	10,800.00	(29,491.60)	18,566.17	93,107.93	(36,931.56)	(4,253.66)	51,797.28
Fund Balances - July 1, 2015	<u>489,261.59</u>	<u>752,228.30</u>	<u>61,875.59</u>	<u>1,058,863.69</u>	<u>585,482.71</u>	<u>47,689.91</u>	<u>2,995,401.79</u>
Fund Balances - June 30, 2016	<u>\$500,061.59</u>	<u>\$722,736.70</u>	<u>\$80,441.76</u>	<u>\$1,151,971.62</u>	<u>\$548,551.15</u>	<u>\$43,436.25</u>	<u>\$3,047,199.07</u>

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2016

	<i>Beginning Encumbrance</i>	<i>Fiscal 2016 Budget</i>	<i>Adjusted Budget</i>	<i>Expended</i>	<i>Ending Encumbrance</i>	<i>Variance</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
TOTAL MODERATOR	0.00	51.00	51.00	0.00	0.00	51.00
Selectmen Salaries	0.00	5.00	5.00	0.00	0.00	5.00
Selectmen Expenses	0.00	6,150.00	6,150.00	5,994.39	0.00	155.61
<i>Town Wide Comprehensive Plan</i>	3,130.34	0.00	3,130.34	0.00	3,130.34	0.00
TOTAL SELECTMEN	3,130.34	6,155.00	9,285.34	5,994.39	3,130.34	160.61
Town Administrator Salaries	0.00	147,700.00	147,700.00	147,173.77	0.00	526.23
Town Administrator Expenses	0.00	6,800.00	6,800.00	3,775.22	191.00	2,833.78
Energy Management Services	2,977.28	0.00	2,977.28	0.00	0.00	2,977.28
Elder Community Service Program	16,470.76	12,000.00	28,470.76	13,280.00	15,190.76	0.00
DPW Study	9,000.00	0.00	9,000.00	9,000.00	0.00	0.00
Economic Development Task Force	715.00	0.00	715.00	0.00	715.00	0.00
Update Open Space/Recreation Plan	0.00	15,000.00	15,000.00	30.00	14,970.00	0.00
TOTAL TOWN ADMINISTRATOR	29,163.04	181,500.00	210,663.04	173,258.99	31,066.76	6,337.29
Finance Committee Expenses	0.00	0.00	0.00	0.00	0.00	0.00
<i>Reserve Fund</i>	0.00	35,200.00	35,200.00	0.00	0.00	35,200.00
TOTAL FINANCE COMMITTEE	0.00	35,200.00	35,200.00	0.00	0.00	35,200.00
Finance Director Salary and Wages	0.00	79,880.00	79,880.00	76,984.82	0.00	2,895.18
Finance Director Expenses	54.53	89,600.00	89,654.53	77,219.39	411.61	12,023.53
TOTAL FINANCE DIRECTOR	54.53	169,480.00	169,534.53	154,204.21	411.61	14,918.71
<i>Town Audit</i>	0.00	34,145.00	34,145.00	24,250.00	0.00	9,895.00
TOTAL TOWN AUDIT	0.00	34,145.00	34,145.00	24,250.00	0.00	9,895.00
Assessor's Salaries	0.00	27,026.00	27,026.00	26,301.14	0.00	724.86
Assessor's Expenses	0.00	69,350.00	69,350.00	65,263.36	89.45	3,997.19
Real Estate Inspections	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
Personal Property Inspections	1,776.00	0.00	1,776.00	0.00	0.00	1,776.00
TOTAL ASSESSORS	3,776.00	96,376.00	100,152.00	91,564.50	89.45	8,498.05
Treasurer/Collector Salaries	0.00	148,331.00	148,331.00	147,311.80	0.00	1,019.20
Treasurer/Collector Expenses	256.95	44,800.00	45,056.95	26,422.61	29.00	18,605.34
<i>Tax Title Expense</i>	2,743.26	0.00	2,743.26	0.00	2,743.26	0.00
TOTAL TREASURER/COLLECTOR	3,000.21	193,131.00	196,131.21	173,734.41	2,772.26	19,624.54
Town Counsel	0.00	94,000.00	94,000.00	92,101.08	513.00	1,385.92
TOTAL TOWN COUNSEL	0.00	94,000.00	94,000.00	92,101.08	513.00	1,385.92
Computer Expenses	6,000.00	101,095.00	107,095.00	105,748.36	0.00	1,346.64
Computer Capital Outlay	0.00	3,000.00	3,000.00	2,957.34	0.00	42.66
Accounting Software	8,989.67	0.00	8,989.67	5,970.00	3,019.67	0.00
TC	14,989.67	104,095.00	119,084.67	114,675.70	3,019.67	1,389.30

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2016

	<i>Beginning Encumbrance</i>	<i>Fiscal 2016 Budget</i>	<i>Adjusted Budget</i>	<i>Expended</i>	<i>Ending Encumbrance</i>	<i>Variance</i>	
Town Clerk Salaries	0.00	79,768.00	79,768.00	79,162.35	0.00	605.65	
Town Clerk Expenses	11.78	700.00	711.78	599.32	0.00	112.46	
Voting Machine	0.00	6,642.00	6,642.00	6,642.00	0.00	0.00	
TOTAL TOWN CLERK	11.78	87,110.00	87,121.78	86,403.67	0.00	718.11	
Elections Salaries	0.00	10,600.00	10,600.00	10,267.27	0.00	332.73	
Elections Expenses	0.00	12,870.00	12,870.00	12,364.26	0.00	505.74	
Elections Capital Outlay	0.00	13,000.00	13,000.00	12,108.00	0.00	892.00	
TOTAL ELECTIONS & REGISTRATIONS	0.00	36,470.00	36,470.00	34,739.53	0.00	1,730.47	
Planning Board Salaries	0.00	3,232.00	3,232.00	3,232.00	0.00	0.00	
TOTAL PLANNING BOARD	0.00	3,232.00	3,232.00	3,232.00	0.00	0.00	
Public Safety H.Q. Expenses	0.00	37,220.00	37,220.00	31,772.36	573.09	4,874.55	
Municipal Building Maintenance	1,530.00	9,900.00	11,430.00	5,585.79	2,900.00	2,944.21	close to Municipal Bldg Trust
Garage Doors	0.00	17,000.00	17,000.00	0.00	17,000.00	0.00	close to Capital Fund
Public Safety HQ Replacement Windows	30,000.00	0.00	30,000.00	26,058.85	0.00	3,941.15	close to Capital Fund
Public Safety HQ Asbestos Remediation	40,000.00	0.00	40,000.00	0.00	40,000.00	0.00	
Safety Complex Improvements	2,163.92	0.00	2,163.92	0.00	2,163.92	0.00	
TOTAL PUBLIC SAFETY HEADQUARTERS	73,693.92	64,120.00	137,813.92	63,417.00	62,637.01	11,759.91	
Town Hall Salaries	0.00	12,735.00	12,735.00	11,904.00	0.00	831.00	
Town Hall Expenses	0.00	51,750.00	51,750.00	42,884.19	866.59	7,999.22	
Municipal Building Maintenance	0.00	9,900.00	9,900.00	8,870.26	1,029.74	0.00	close to Municipal Bldg Trust
Town Hall Capital Outlay	0.00	15,000.00	15,000.00	15,000.00	0.00	0.00	
HVAC Improvements/IT Room	10,000.00	0.00	10,000.00	8,201.40	0.00	1,798.60	
Raze Mixer Municipal Offices	4,363.00	0.00	4,363.00	715.99	0.00	3,647.01	
TOTAL TOWN HALL	14,363.00	89,385.00	103,748.00	87,575.84	1,896.33	14,275.83	
Print Town Report	0.00	1,000.00	1,000.00	684.76	0.00	315.24	
TOTAL PRINT TOWN REPORT	0.00	1,000.00	1,000.00	684.76	0.00	315.24	
TOTAL GENERAL GOVERNMENT	142,182.49	1,195,450.00	1,337,632.49	1,105,836.08	105,536.43	126,259.98	
Police Salaries	0.00	1,318,504.00	1,318,504.00	1,315,299.99	0.00	3,204.01	
Police Expenses	177.83	49,711.00	49,888.83	46,958.75	2,773.44	156.64	
Police Capital Outlay	4,900.00	73,000.00	77,900.00	77,900.00	0.00	0.00	
Communications Capital	65,000.00	0.00	65,000.00	0.00	65,000.00	0.00	
TOTAL POLICE	70,077.83	1,441,215.00	1,511,292.83	1,440,158.74	67,773.44	3,360.65	
Fire Salaries	0.00	566,185.42	566,185.42	565,935.42	0.00	250.00	
Fire Expenses	3,818.22	105,574.58	109,392.80	98,885.44	9,972.03	535.33	
Fire Capital Outlay	8,382.00	0.00	8,382.00	8,382.00	0.00	0.00	
Communications Replacement	65,000.00	0.00	65,000.00	0.00	65,000.00	0.00	
Hire 2 Firefighters	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL FIRE	77,200.22	671,760.00	748,960.22	673,202.86	74,972.03	785.33	
Communications Salaries	0.00	251,026.00	251,026.00	244,167.35	0.00	6,858.65	
Communications Expenses	745.58	37,755.00	38,500.58	37,399.53	893.62	207.43	
TOTAL PUBLIC SAFETY COMMUNICATIONS	745.58	288,781.00	289,526.58	281,566.88	893.62	7,066.08	

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2016

	<i>Beginning Encumbrance</i>	<i>Fiscal 2016 Budget</i>	<i>Adjusted Budget</i>	<i>Expended</i>	<i>Ending Encumbrance</i>	<i>Variance</i>	
Building Inspector Salaries	0.00	80,671.00	80,671.00	80,385.34	0.00	285.66	
Building Inspector Expenses	26.96	5,350.00	5,376.96	4,785.53	151.35	440.08	
Building Inspector Prior Year Bills	0.00	748.00	748.00	748.00	0.00	0.00	
TOTAL BUILDING INSPECTOR	26.96	86,769.00	86,795.96	85,918.87	151.35	725.74	
Sealer of Weights Expenses	0.00	1,775.00	1,775.00	1,750.00	0.00	25.00	
TOTAL SEALER OF WEIGHTS	0.00	1,775.00	1,775.00	1,750.00	0.00	25.00	
Emergency Management Expenses	0.00	5,000.00	5,000.00	4,872.59	0.00	127.41	
TOTAL EMERGENCY MANAGEMENT	0.00	5,000.00	5,000.00	4,872.59	0.00	127.41	
Animal Control Salary	0.00	9,111.00	9,111.00	8,093.82	0.00	1,017.18	
Animal Control Expenses	0.00	1,300.00	1,300.00	734.53	0.00	565.47	
TOTAL ANIMAL CONTROL	0.00	10,411.00	10,411.00	8,828.35	0.00	1,582.65	
TOTAL PUBLIC SAFETY	148,050.59	2,505,711.00	2,653,761.59	2,496,298.29	143,790.44	13,672.86	
Education-Expenses	114,360.65	11,028,000.00	11,142,360.65	11,021,479.95	34,100.22	86,780.48	
Electrical Improvements	0.00	17,875.00	17,875.00	14,625.00	0.00	3,250.00	
Fire Alarm System	0.00	21,000.00	21,000.00	0.00	21,000.00	0.00	close to Capital Fund
MS/HS Generator	0.00	42,000.00	42,000.00	0.00	42,000.00	0.00	close to Capital Fund
TOTAL EDUCATION	114,360.65	11,108,875.00	11,223,235.65	11,036,104.95	97,100.22	90,030.48	
DPW Salaries	0.00	440,220.00	440,220.00	401,274.23	350.00	38,595.77	
DPW Expenses	7,840.23	283,143.00	290,983.23	255,326.89	3,385.59	32,270.75	
Municipal Building Maintenance	4,750.00	9,900.00	14,650.00	12,350.00	0.00	2,300.00	close to Municipal Bldg Trust
DPW Asphalt Mix Recycler	0.00	27,500.00	27,500.00	27,500.00	0.00	0.00	
Tailgate Conveyor	0.00	7,400.00	7,400.00	0.00	7,400.00	0.00	
Pro Rake	0.00	5,000.00	5,000.00	5,000.00	0.00	0.00	
DPW Sander w/Wing Plow	205,000.00	0.00	205,000.00	203,332.00	0.00	1,668.00	close to Capital Fund
DPW Fuel Pump & Control Replacement	75,000.00	0.00	75,000.00	71,091.03	0.00	3,908.97	close to Capital Fund
DPW Ventilation System	39,300.24	0.00	39,300.24	39,300.24	0.00	0.00	
Drainage & Roadway Improvements	5,590.81	0.00	5,590.81	5,590.81	0.00	0.00	
TOTAL STREETS AND PARKS	337,481.28	773,163.00	1,110,644.28	1,020,765.20	11,135.59	78,743.49	
Snow Removal Salaries	0.00	32,900.00	32,900.00	32,899.09	0.00	0.91	
Snow Removal Expenses	1,928.86	347,208.00	349,136.86	349,135.96	0.00	0.90	
TOTAL SNOW REMOVAL	1,928.86	380,108.00	382,036.86	382,035.05	0.00	1.81	
Street Lighting	0.00	80,561.00	80,561.00	79,194.91	0.00	1,366.09	
TOTAL STREET LIGHTING	0.00	80,561.00	80,561.00	79,194.91	0.00	1,366.09	

[illegible]

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2016

	<i>Beginning Encumbrance</i>	<i>Fiscal 2016 Budget</i>	<i>Adjusted Budget</i>	<i>Expended</i>	<i>Ending Encumbrance</i>	<i>Variance</i>
Parks Maintenance	3,465.00	5,000.00	8,465.00	3,465.00	0.00	5,000.00
Parks - Storage Units (2)	0.00	6,500.00	6,500.00	5,600.00	900.00	0.00
TOTAL PARKS	3,465.00	11,500.00	14,965.00	9,065.00	900.00	5,000.00
Arts Council Purchased Services	0.00	350.00	350.00	0.00	0.00	350.00
TOTAL OTHER CULTURE AND RECREATION	0.00	350.00	350.00	0.00	0.00	350.00
TOTAL CULTURE AND RECREATION	31,507.00	482,479.00	513,986.00	414,047.39	93,900.00	6,038.61
<i>Maturing Debt-Principal</i>	0.00	1,130,051.00	1,130,051.00	1,130,051.00	0.00	0.00
<i>Maturing Debt-Interest</i>	0.00	62,552.00	62,552.00	62,551.96	0.00	0.04
<i>Interest on Temporary Loans</i>	0.00	19,948.17	19,948.17	18,947.22	0.00	1,000.95
TOTAL DEBT SERVICE	0.00	1,212,551.17	1,212,551.17	1,211,550.18	0.00	1,000.99
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	2,210.00	2,210.00	2,210.00	0.00	0.00
Regional Transit Authority	0.00	55,397.00	55,397.00	55,397.00	0.00	0.00
MBTA	0.00	0.00	0.00	0.00	0.00	0.00
Special Education Assessment	0.00	0.00	0.00	45.00	0.00	(45.00)
Charter School/School Choice Assessment	0.00	523,912.00	523,912.00	533,957.00	0.00	(10,045.00)
County Tax	0.00	0.00	0.00	0.00	0.00	0.00
Regional Planning Assessment	0.00	1,695.00	1,695.00	1,694.00	0.00	1.00
Wachusett Earth Day Collaborative	0.00	2,511.00	2,511.00	2,511.00	0.00	0.00
TOTAL INTERGOVERNMENTAL	0.00	591,745.00	591,745.00	601,834.00	0.00	(10,089.00)
<i>County Retirement Assessment</i>	0.00	925,246.00	925,246.00	925,245.00	0.00	1.00
Workers Compensation Insurance	0.00	54,000.00	54,000.00	53,634.99	0.00	365.01
Unemployment Compensation	1,377.92	72,500.00	73,877.92	63,985.92	0.00	9,892.00
Group Health Insurance Premiums	317.05	2,818,599.00	2,818,916.05	2,813,682.58	64.04	5,169.43
Health Insurance Premiums (OPEB)	0.00	5,000.00	5,000.00	3,770.65	0.00	1,229.35
Group Life Insurance Premium	0.00	13,000.00	13,000.00	10,643.40	0.00	2,356.60
Medicare-Town's Share	0.00	175,000.00	175,000.00	172,783.33	0.00	2,216.67
General Insurance	0.00	155,000.00	155,000.00	154,568.80	0.00	431.20
Self-Insurance Deductible Expenses	0.00	3,000.00	3,000.00	3,000.00	0.00	0.00
TOTAL EMPLOYEE BENEFITS	1,694.97	4,221,345.00	4,223,039.97	4,201,314.67	64.04	21,661.26
GRAND TOTALS	794,797.04	23,273,565.17	24,068,362.21	23,230,598.33	502,895.30	334,868.58
ESCO Lease	0.00	203,749.00	203,749.00	203,749.00	0.00	0.00
<i>Transfer to Special Revenue</i>	0.00	0.00	0.00	5,244.21	0.00	(5,244.21)
<i>Transfer to Stabilization Fund</i>	0.00	90,000.00	90,000.00	90,000.00	0.00	0.00
<i>Transfer to Capital Investment Trust</i>	0.00	152,284.00	152,284.00	161,805.12	0.00	(9,521.12)
<i>Transfer to Unemployment Trust</i>	0.00	20,000.00	20,000.00	20,000.00	0.00	0.00
TOTAL TRANSFERS TO OTHER FUNDS	0.00	262,284.00	262,284.00	277,049.33	0.00	(14,765.33)

Total Expended --> **23,711,396.66**
(11,649.03)

9,518.12 close to Capital Fund
5,244.21 close to Municipal Bldg Trust
14,762.33