

**Town of West Boylston**  
**Combined Balance Sheet**  
All Fund Types and Account Groups  
June 30, 2021

	<b>Governmental Fund Types</b>			<b>Proprietary</b>	<b>Fiduciary Fund</b>	<b>Account Group</b>	<b>Totals</b>
	<b>General</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Fund Type Sewer Enterprise</b>	<b>Type Trust and Agency</b>	<b>General Long Term Debt</b>	<b>(Memorandum Only)</b>
<b>ASSETS:</b>							
Cash and Investments	\$ 4,488,266.25	\$ 4,825,879.22	\$ (54,663.10)	\$ 4,519,863.12	\$ 11,695,469.58		\$ 25,474,815.07
Receivables:							
Personal Property Taxes	7,781.46						7,781.46
Real Estate Taxes	187,947.75						187,947.75
Less Allowance for Abatements	(245,470.05)						(245,470.05)
Tax Liens	226,132.15			16,747.98			242,880.13
Excise Taxes	204,804.73						204,804.73
Departmental and Other	37,311.92	232,300.93		88,445.41	32,281.29		390,339.55
Unapportioned Betterments				1,590,457.92			1,590,457.92
Apportioned Betterments				4,472.39			4,472.39
Connection Loans Not Yet Assessed							-
Intergovernmental	10,004.40	468,721.74	160,112.37				638,838.51
Due from Other Funds							-
Prepaid Expenses	18,250.00	-					18,250.00
Amounts to be Provided				4,378,066.23		12,833,158.94	17,211,225.17
<b>Total Assets</b>	<b>\$ 4,935,028.61</b>	<b>\$ 5,526,901.89</b>	<b>\$ 105,449.27</b>	<b>\$ 10,598,053.05</b>	<b>\$ 11,727,750.87</b>	<b>\$ 12,833,158.94</b>	<b>\$ 45,726,342.63</b>
<b>LIABILITIES AND FUND BALANCES:</b>							
<b>Liabilities:</b>							
Warrants and Accounts Payable	\$ 642,290.19	\$ 48,780.50	\$ 517.42	\$ 168,901.70	\$ 4,885.22		\$ 865,375.03
Accrued Payroll and Withholdings	412,268.49	2,443.69		2,298.40	4,222.00		421,232.58
Due to Other Governments	-						-
Deferred Revenue:							
Property Taxes	(49,740.84)						(49,740.84)
Tax Liens	226,132.15			16,747.98			242,880.13
Excise Taxes	204,804.73						204,804.73
Utility Charges				88,445.41			88,445.41
Other		232,300.93		1,594,930.31	1,231.29		1,828,462.53
Other Liabilities	35,819.63				8,093,802.86		8,129,622.49
Notes Payable							-
Capital Lease Payable						2,065,449.94	2,065,449.94
Bonds Payable				4,378,066.23		10,767,709.00	15,145,775.23
<b>Total Liabilities</b>	<b>1,471,574.35</b>	<b>283,525.12</b>	<b>517.42</b>	<b>6,249,390.03</b>	<b>8,104,141.37</b>	<b>12,833,158.94</b>	<b>28,942,307.23</b>
<b>Retained Earnings &amp; Fund Balances:</b>							
Retained Earnings				1,353,870.69			1,353,870.69
Retained Earnings - Capital Reserve				30,824.90			30,824.90
Retained Earnings - Betterments/Debt				2,297,129.37			2,297,129.37
Reserved for Endowments					540,061.59		540,061.59
Reserved for Encumbrances	980,407.06	4,176,146.56	104,931.85	25,714.06			5,287,199.53
Reserved for Petty Cash	685.00						685.00
Designated for Debt Service	-						-
Designated for Future Years Expenditures	267,670.00	355,550.00		641,124.00			1,264,344.00
Undesignated - deficits	-						-
Undesignated	2,214,692.20	711,680.21			3,083,547.91		6,009,920.32
<b>Total Fund Balances</b>	<b>3,463,454.26</b>	<b>5,243,376.77</b>	<b>104,931.85</b>	<b>4,348,663.02</b>	<b>3,623,609.50</b>	<b>-</b>	<b>16,784,035.40</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 4,935,028.61</b>	<b>\$ 5,526,901.89</b>	<b>\$ 105,449.27</b>	<b>\$ 10,598,053.05</b>	<b>\$ 11,727,750.87</b>	<b>\$ 12,833,158.94</b>	<b>\$ 45,726,342.63</b>

**Town of West Boylston**  
 Combined Statement of Revenues, Expenditures and  
 Changes in Fund Balances  
 For the Year Ended June 30, 2021

	<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>
<b><u>REVENUES:</u></b>						
Property Taxes:						
Personal Property	1,201,162.01					1,201,162.01
Real Estate	18,413,749.57					18,413,749.57
Tax Liens	13,054.34					13,054.34
Intergovernmental	3,976,821.40	2,417,683.25	680,708.90	219,558.03		7,294,771.58
Local Estimated Receipts:						
Motor Vehicle Excise	1,113,335.97					1,113,335.97
Other Excise	257,314.35					257,314.35
Payments in Lieu of Taxes	683,581.59					683,581.59
Licenses, Permits, Fines & Fees	323,252.78	756,939.33		341,832.51		1,422,024.62
Investment Income	34,591.00	2,983.66		4,748.99	55,144.30	97,467.95
Miscellaneous	400,674.60	405,424.69	-			806,099.29
User Charges	115,155.50			1,509,847.41		1,625,002.91
Contributions and Donations		-			127,179.06	127,179.06
<b>TOTAL REVENUES</b>	<b>26,532,693.11</b>	<b>3,583,030.93</b>	<b>680,708.90</b>	<b>2,075,986.94</b>	<b>182,323.36</b>	<b>33,054,743.24</b>
<b><u>EXPENDITURES:</u></b>						
General Government	1,051,956.03	224,982.53			-	1,276,938.56
Public Safety	2,894,868.58	328,204.61	401.89		-	3,223,475.08
Education	12,522,279.62	1,675,623.39	-		73,205.57	14,271,108.58
Public Works	1,861,629.91	246,823.24	624,211.86	1,420,086.37	7,750.00	4,160,501.38
Human Services	198,541.69	112,152.35	7,762.45			318,456.49
Culture and Recreation	479,082.37	52,215.00			-	531,297.37
Debt Service	1,003,824.41	-		554,849.78		1,558,674.19
Intergovernmental	493,590.17					493,590.17
ESCO Lease	238,590.04					238,590.04
Employee Benefits and Insurance	5,443,195.22				-	5,443,195.22
<b>TOTAL EXPENDITURES</b>	<b>26,187,558.04</b>	<b>2,640,001.12</b>	<b>632,376.20</b>	<b>1,974,936.15</b>	<b>80,955.57</b>	<b>31,515,827.08</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>345,135.07</b>	<b>943,029.81</b>	<b>48,332.70</b>	<b>101,050.79</b>	<b>101,367.79</b>	<b>1,538,916.16</b>
<b><u>OTHER FINANCING SOURCES/(USES):</u></b>						
Other Financing Sources/(Uses)						-
Bond Proceeds			-			-
Operating Transfers In	1,072,043.70	48,361.84	-		536,028.00	1,656,433.54
Operating Transfers Out	(584,389.84)	(439,043.70)			(633,000.00)	(1,656,433.54)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>487,653.86</b>	<b>(390,681.86)</b>	<b>-</b>	<b>-</b>	<b>(96,972.00)</b>	<b>-</b>
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	832,788.93	552,347.95	48,332.70	101,050.79	4,395.79	1,538,916.16
<b>Fund Balances - July 1, 2020</b>	<b>2,630,665.33</b>	<b>4,691,028.82</b>	<b>56,599.15</b>	<b>4,247,612.23</b>	<b>3,619,213.71</b>	<b>15,245,119.24</b>
<b>Fund Balances - June 30, 2021</b>	<b>3,463,454.26</b>	<b>5,243,376.77</b>	<b>104,931.85</b>	<b>4,348,663.02</b>	<b>3,623,609.50</b>	<b>16,784,035.40</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, 2021

	<i>Actual</i>	<i>Budgeted</i>	<i>Variance</i>	<i>% to Budget</i>
<b>REVENUES:</b>				
<u><b>Property Taxes:</b></u>				
Personal Property	1,201,162.01	1,204,782.25	(3,620.24)	
Real Estate	18,413,749.57	18,394,745.18	19,004.39	
Rollback Tax	0.00	0.00	0.00	
Tax Liens	13,054.34	0.00	13,054.34	
Tax Foreclosures	0.00	0.00	0.00	
Prov. for Abatements/Exemptions	(167,043.43)	(167,043.43)	0.00	
<b>Total Property Taxes</b>	<b>19,460,922.49</b>	<b>19,432,484.00</b>	<b>28,438.49</b>	<b>100.15%</b>
<u><b>Intergovernmental:</b></u>				
Chapter 70 School Aid	3,034,005.00	3,034,005.00	0.00	
School Transportation	10,004.40	0.00	10,004.40	
Charter Tuition/Facility Reimb	10,429.00	7,504.00	2,925.00	
General State Governmental Aid	846,068.00	846,068.00	0.00	
Other Intergovernmental	76,315.00	101,178.00	(24,863.00)	
<b>Total Intergovernmental</b>	<b>3,976,821.40</b>	<b>3,988,755.00</b>	<b>(11,933.60)</b>	<b>99.70%</b>
<u><b>Local Estimated Receipts:</b></u>				
Motor Vehicle Excise	1,113,335.97	1,073,000.00	40,335.97	
Other Excises	257,314.35	138,000.00	119,314.35	
Payments in Lieu of Taxes	683,581.59	683,546.00	35.59	
Penalties/Interest on Taxes	91,802.35	75,000.00	16,802.35	
Pay As You Throw Program	115,155.50	100,000.00	15,155.50	
Departmental Fees	58,428.85	35,000.00	23,428.85	
Licenses and Permits	173,021.58	140,000.00	33,021.58	
Investment Income	34,591.00	30,000.00	4,591.00	
Fines and Forfeits	14,019.34	20,000.00	(5,980.66)	
Other Local Receipts	386,655.26	285,000.00	101,655.26	
<b>Total Local Estimated Receipts</b>	<b>2,927,905.79</b>	<b>2,579,546.00</b>	<b>348,359.79</b>	<b>113.50%</b>
<b>TOTAL REVENUES</b>	<b>26,365,649.68</b>	<b>26,000,785.00</b>	<b>364,864.68</b>	<b>101.40%</b>
<b>EXPENDITURES:</b>				
General Government	1,050,664.35	1,271,938.00	221,273.65	82.60%
Public Safety	3,037,239.13	3,073,477.00	36,237.87	98.82%
Education	12,588,741.84	12,645,537.00	56,795.16	99.55%
Public Works	2,263,361.21	2,355,358.70	91,997.49	96.09%
Human Services	198,516.97	261,922.00	63,405.03	75.79%
Culture and Recreation	515,697.37	516,787.00	1,089.63	99.79%
Debt Service	1,003,824.41	1,004,825.00	1,000.59	99.90%
Intergovernmental	493,590.17	390,825.00	(102,765.17)	126.29%
Employee Benefits and Insurance	5,440,237.47	5,803,810.00	363,572.53	93.74%
ESCO Lease	238,590.04	238,591.00	0.96	4.11%
<b>TOTAL EXPENDITURES</b>	<b>26,830,462.96</b>	<b>27,563,070.70</b>	<b>732,607.74</b>	<b>97.34%</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(464,813.28)</b>	<b>(1,562,285.70)</b>	<b>1,097,472.42</b>	
<b>OTHER FINANCING SOURCES/(USES):</b>				
Operating Transfers In	1,072,043.70	1,072,043.70	0.00	100.00%
Operating Transfers Out	(584,389.84)	(533,503.00)	(50,886.84)	109.54%
Bond Proceeds	0.00	0.00	0.00	
Other	1,023,745.00	1,023,745.00	0.00	100.00%
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>1,511,398.86</b>	<b>1,562,285.70</b>	<b>(50,886.84)</b>	<b>96.74%</b>
<b>REVENUES AND SOURCES OVER/(UNDER) EXPENDITURES AND USES</b>	<b>1,046,585.58</b>	<b>0.00</b>	<b>1,046,585.58</b>	

Town of West Boylston  
Combining Balance Sheet  
Special Revenue Funds  
June 30, 2021

	<u>20</u> <u>Town</u> <u>Grants</u>	<u>21</u> <u>School</u> <u>Grants</u>	<u>22</u> <u>School</u> <u>Lunch</u>	<u>23</u> <u>Receipts</u> <u>Reserved</u>	<u>24</u> <u>Town</u> <u>Revolving</u>	<u>25</u> <u>School</u> <u>Revolving</u>	<u>26</u> <u>Community</u> <u>Preservation</u>	<u>27</u> <u>Septic Repair</u> <u>Program</u>	<u>28</u> <u>Other</u> <u>SRF</u>	<u>Totals</u> <u>(Memorandum</u> <u>Only)</u>
<b><u>ASSETS:</u></b>										
Cash and Investments	\$ (119,561.86)	\$ (73,777.64)	\$ 10,984.15	\$ 1,124,098.62	\$ 322,927.86	\$ 1,239,110.47	\$ 2,064,521.96	\$ 119,528.32	\$ 138,047.34	\$ 4,825,879.22
Receivables:										
Departmental and Other				228,531.11			3,769.82			232,300.93
Due from Homeowners										-
Due from Other Governments	192,788.16	188,535.00			3,702.58	83,696.00				468,721.74
Due from Other Funds										-
Prepaid Expenses										-
<b>Total Assets</b>	<b>\$ 73,226.30</b>	<b>\$ 114,757.36</b>	<b>\$ 10,984.15</b>	<b>\$ 1,352,629.73</b>	<b>\$ 326,630.44</b>	<b>\$ 1,322,806.47</b>	<b>\$ 2,068,291.78</b>	<b>\$ 119,528.32</b>	<b>\$ 138,047.34</b>	<b>\$ 5,526,901.89</b>
<b><u>LIABILITIES AND FUND BALANCES:</u></b>										
<b><u>Liabilities:</u></b>										
Warrants and Accounts Payable	\$ 14,380.50	\$ 3,851.00	\$ -	\$ -	\$ 14,757.38	\$ 13,241.85	\$ 2,145.00	\$ -	\$ 404.77	\$ 48,780.50
Accrued Payroll and Withholdings	463.75				1,866.06				113.88	2,443.69
Due to Other Funds										-
Deferred Revenue				228,531.11			3,769.82			232,300.93
Other Liabilities										-
Notes Payable										-
<b>Total Liabilities</b>	<b>14,844.25</b>	<b>3,851.00</b>	<b>-</b>	<b>228,531.11</b>	<b>16,623.44</b>	<b>13,241.85</b>	<b>5,914.82</b>	<b>-</b>	<b>518.65</b>	<b>283,525.12</b>
<b><u>Fund Balances:</u></b>										
Reserved for Expenditures	58,382.05	110,906.36	10,984.15	768,548.62	310,007.00	1,309,564.62	1,350,696.75	119,528.32	137,528.69	4,176,146.56
Designated for Deficits										-
Designated for Future Years Expenditures				355,550.00						355,550.00
Undesignated							711,680.21			711,680.21
<b>Total Fund Balances</b>	<b>58,382.05</b>	<b>110,906.36</b>	<b>10,984.15</b>	<b>1,124,098.62</b>	<b>310,007.00</b>	<b>1,309,564.62</b>	<b>2,062,376.96</b>	<b>119,528.32</b>	<b>137,528.69</b>	<b>5,243,376.77</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 73,226.30</b>	<b>\$ 114,757.36</b>	<b>\$ 10,984.15</b>	<b>\$ 1,352,629.73</b>	<b>\$ 326,630.44</b>	<b>\$ 1,322,806.47</b>	<b>\$ 2,068,291.78</b>	<b>\$ 119,528.32</b>	<b>\$ 138,047.34</b>	<b>\$ 5,526,901.89</b>

**Town of West Boylston**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances-Special Revenue Funds  
For the Year Ended June 30, 2021

	<b>20</b> <b>Town</b> <b>Grants</b>	<b>21</b> <b>School</b> <b>Grants</b>	<b>22</b> <b>School</b> <b>Lunch</b>	<b>23</b> <b>Receipts</b> <b>Reserved</b>	<b>24</b> <b>Town</b> <b>Revolving</b>	<b>25</b> <b>School</b> <b>Revolving</b>	<b>26</b> <b>Community</b> <b>Preservation</b>	<b>27</b> <b>Septic Repair</b> <b>Program</b>	<b>28</b> <b>Other</b> <b>SRF</b>	<b>Total</b> <b>(Memorandum</b> <b>Only)</b>
<b><u>REVENUES:</u></b>										
Intergovernmental	385,115.12	771,253.00	235,896.49			950,313.00	71,759.00		3,346.64	2,417,683.25
Local Estimated Receipts:										
Charges for Services			4,103.01	524,324.90	180,897.71	47,613.71				756,939.33
Investment Income	129.27		122.50		26.54		2,696.63		8.72	2,983.66
Miscellaneous				792.40	37,720.33	10,802.40	271,718.52		84,391.04	405,424.69
Contributions and Donations										0.00
<b>TOTAL REVENUES</b>	<b>385,244.39</b>	<b>771,253.00</b>	<b>240,122.00</b>	<b>525,117.30</b>	<b>218,644.58</b>	<b>1,008,729.11</b>	<b>346,174.15</b>	<b>0.00</b>	<b>87,746.40</b>	<b>3,583,030.93</b>
<b><u>EXPENDITURES:</u></b>										
General Government	95,068.81				42,640.67		42,375.00		44,898.05	224,982.53
Public Safety	312,475.38								15,729.23	328,204.61
Education		734,327.63	234,681.60			706,614.16				1,675,623.39
Public Works	214,848.26				31,974.98					246,823.24
Human Services	21,318.51				84,546.66				6,287.18	112,152.35
Culture and Recreation	13,497.11				15,322.10				23,395.79	52,215.00
Debt Service										0.00
<b>TOTAL EXPENDITURES</b>	<b>657,208.07</b>	<b>734,327.63</b>	<b>234,681.60</b>	<b>0.00</b>	<b>174,484.41</b>	<b>706,614.16</b>	<b>42,375.00</b>	<b>0.00</b>	<b>90,310.25</b>	<b>2,640,001.12</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(271,963.68)</b>	<b>36,925.37</b>	<b>5,440.40</b>	<b>525,117.30</b>	<b>44,160.17</b>	<b>302,114.95</b>	<b>303,799.15</b>	<b>0.00</b>	<b>(2,563.85)</b>	<b>943,029.81</b>
<b><u>OTHER FINANCING SOURCES/(USES):</u></b>										
Operating Transfers In				47,226.32	1,135.52					48,361.84
Operating Transfers (Out)				(439,043.70)						(439,043.70)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(391,817.38)</b>	<b>1,135.52</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(390,681.86)</b>
<b>REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(271,963.68)</b>	<b>36,925.37</b>	<b>5,440.40</b>	<b>133,299.92</b>	<b>45,295.69</b>	<b>302,114.95</b>	<b>303,799.15</b>	<b>0.00</b>	<b>(2,563.85)</b>	<b>552,347.95</b>
<b>Fund Balances - July 1, 2020</b>	<b>330,345.73</b>	<b>73,980.99</b>	<b>5,543.75</b>	<b>990,798.70</b>	<b>264,711.31</b>	<b>1,007,449.67</b>	<b>1,758,577.81</b>	<b>119,528.32</b>	<b>140,092.54</b>	<b>4,691,028.82</b>
<b>Fund Balances - June 30, 2021</b>	<b>58,382.05</b>	<b>110,906.36</b>	<b>10,984.15</b>	<b>1,124,098.62</b>	<b>310,007.00</b>	<b>1,309,564.62</b>	<b>2,062,376.96</b>	<b>119,528.32</b>	<b>137,528.69</b>	<b>5,243,376.77</b>

Town of West Boylston  
Combining Balance Sheet  
Capital Projects  
June 30, 2021

	<u>Shrewsbury/ Hartwell Sewers</u>	<u>Drainage/Roadway Improvements</u>	<u>Police Station Design/Construction</u>	<u>Fire Truck &amp; Equipment</u>	<u>Senior Center Design/Construction</u>	<u>Highway Improvements</u>	<u>Totals (Memorandum Only)</u>
<b><u>ASSETS:</u></b>							
Cash and Investments	\$ 0.79	\$ 0.91	\$ 423.76	\$ 1,578.82	\$ 12,173.62	\$ (68,841.00)	\$ (54,663.10)
Receivables:							
Departmental and Other							-
Due from Homeowners							-
Due from Commonwealth of Mass						160,112.37	160,112.37
Due from Other Funds							-
<b>Total Assets</b>	<b>\$ 0.79</b>	<b>\$ 0.91</b>	<b>\$ 423.76</b>	<b>\$ 1,578.82</b>	<b>\$ 12,173.62</b>	<b>\$ 91,271.37</b>	<b>\$ 105,449.27</b>
<b><u>LIABILITIES AND FUND BALANCES:</u></b>							
<b><u>Liabilities:</u></b>							
Warrants and Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 517.42	\$ -	\$ 517.42
Accrued Payroll and Withholdings							-
Due to Other Funds							-
Deferred Revenue:							
Other							-
Other Liabilities							-
Notes Payable							-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>517.42</b>	<b>-</b>	<b>517.42</b>
<b><u>Fund Balances:</u></b>							
Reserved for Expenditures	0.79	0.91	423.76	1,578.82	11,656.20		13,660.48
Designated for Deficits							-
Designated for Future Years Expenditures							-
Undesignated						91,271.37	91,271.37
<b>Total Fund Balances</b>	<b>0.79</b>	<b>0.91</b>	<b>423.76</b>	<b>1,578.82</b>	<b>11,656.20</b>	<b>91,271.37</b>	<b>104,931.85</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 0.79</b>	<b>\$ 0.91</b>	<b>\$ 423.76</b>	<b>\$ 1,578.82</b>	<b>\$ 12,173.62</b>	<b>\$ 91,271.37</b>	<b>\$ 105,449.27</b>

**Town of West Boylston**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances-Capital Projects Fund  
For the Year Ended June 30, 2021

	<u>Shrewsbury/ Hartwell Sewers</u>	<u>Drainage/Roadway Improvements</u>	<u>Police Station Design/Construction</u>	<u>Fire Truck &amp; Equipment</u>	<u>Senior Center Design/Construction</u>	<u>Highway Improvements</u>	<u>Total (Memorandum Only)</u>
<b><u>REVENUES:</u></b>							
Intergovernmental						680,708.90	680,708.90
Investment Income							0.00
Other Revenue							0.00
<b>TOTAL REVENUES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>680,708.90</b>	<b>680,708.90</b>
<b><u>EXPENDITURES:</u></b>							
General Government							0.00
Public Safety				401.89			401.89
Education							0.00
Public Works						624,211.86	624,211.86
Human Services					7,762.45		7,762.45
Culture and Recreation							0.00
<b>TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>401.89</b>	<b>7,762.45</b>	<b>624,211.86</b>	<b>632,376.20</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(401.89)</b>	<b>(7,762.45)</b>	<b>56,497.04</b>	<b>48,332.70</b>
<b><u>OTHER FINANCING SOURCES/(USES):</u></b>							
Bond Proceeds							0.00
Other Financing Sources/(Uses)							0.00
Operating Transfers In/(Out)							0.00
<b>TOTAL OTHER FINANCING SOURCES/(USES)</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>	<b>0.00</b>
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	0.00	0.00	0.00	(401.89)	(7,762.45)	56,497.04	48,332.70
<b>Fund Balances - July 1, 2020</b>	<b>0.79</b>	<b>0.91</b>	<b>423.76</b>	<b>1,980.71</b>	<b>19,418.65</b>	<b>34,774.33</b>	<b>56,599.15</b>
<b>Fund Balances - June 30, 2021</b>	<b>0.79</b>	<b>0.91</b>	<b>423.76</b>	<b>1,578.82</b>	<b>11,656.20</b>	<b>91,271.37</b>	<b>104,931.85</b>

**Town of West Boylston**  
Combining Balance Sheet  
Trust and Agency Funds  
June 30, 2021

	Fund 75	Fund 81	Fund 82	Fund 83	Fund 84	Fund 85	Fund 86	Fund 87	Fund 89	Totals (Memorandum Only)
	OPEB Trust	Non-Expendable	Expendable	Scholarships	Unemployment Compensation	Stabilization	Capital Investment	Affordable Housing	Agency	
<b>ASSETS:</b>										
Cash and Investments	\$ 300,634.34	\$ 540,061.59	\$ 529,254.57	\$ 110,908.12	\$ 114,387.53	\$ 1,416,222.87	\$ 553,020.18	\$ 59,120.30	\$ 8,071,860.08	\$ 11,695,469.58
Receivables:										
Departmental and Other									32,281.29	32,281.29
Due from Other Funds										-
<b>Total Assets</b>	<b>\$ 300,634.34</b>	<b>\$ 540,061.59</b>	<b>\$ 529,254.57</b>	<b>\$ 110,908.12</b>	<b>\$ 114,387.53</b>	<b>\$ 1,416,222.87</b>	<b>\$ 553,020.18</b>	<b>\$ 59,120.30</b>	<b>\$ 8,104,141.37</b>	<b>\$ 11,727,750.87</b>
<b>LIABILITIES AND FUND BALANCES:</b>										
<b>Liabilities:</b>										
Warrants and Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,885.22	\$ 4,885.22
Accrued Payroll & Withholdings									4,222.00	4,222.00
Due to Other Funds										-
Deferred Revenue									1,231.29	1,231.29
Other Liabilities									8,093,802.86	8,093,802.86
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,104,141.37</b>	<b>8,104,141.37</b>
<b>Fund Balances:</b>										
Reserved for Endowments		540,061.59								540,061.59
Reserved for Expenditures										-
Designated for Future Years Expenditures										-
Undesignated	300,634.34		529,254.57	110,908.12	114,387.53	1,416,222.87	553,020.18	59,120.30		3,083,547.91
<b>Total Fund Balances</b>	<b>300,634.34</b>	<b>540,061.59</b>	<b>529,254.57</b>	<b>110,908.12</b>	<b>114,387.53</b>	<b>1,416,222.87</b>	<b>553,020.18</b>	<b>59,120.30</b>	<b>-</b>	<b>3,623,609.50</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 300,634.34</b>	<b>\$ 540,061.59</b>	<b>\$ 529,254.57</b>	<b>\$ 110,908.12</b>	<b>\$ 114,387.53</b>	<b>\$ 1,416,222.87</b>	<b>\$ 553,020.18</b>	<b>\$ 59,120.30</b>	<b>\$ 8,104,141.37</b>	<b>\$ 11,727,750.87</b>



**Town of West Boylston**  
Combining Statement of Revenues, Expenditures  
and  
Changes in Fund Balances  
Trust Funds  
For the Year Ended June 30, 2021

	Fund 75	Fund 81	Fund 82	Fund 83	Fund 84	Fund 85	Fund 86	Fund 87	Totals (Memorandum Only)
	OPEB Trust	Non-Expendable	Expendable	Scholarships	Unemployment Compensation	Stabilization	Capital Investment	Affordable Housing	
<b><u>REVENUES:</u></b>									
Investment Income	44,647.64		3,330.35	466.37	318.85	4,684.27	1,661.67	35.15	55,144.30
Contributions and Donations		7,300.00	117,633.00	2,246.06					127,179.06
<b>TOTAL REVENUES</b>	<b><u>\$44,647.64</u></b>	<b><u>\$7,300.00</u></b>	<b><u>\$120,963.35</u></b>	<b><u>\$2,712.43</u></b>	<b><u>\$318.85</u></b>	<b><u>\$4,684.27</u></b>	<b><u>\$1,661.67</u></b>	<b><u>\$35.15</u></b>	<b><u>\$182,323.36</u></b>
<b><u>EXPENDITURES:</u></b>									
General Government									0.00
Public Safety									0.00
Education			47,505.57	25,700.00					73,205.57
Public Works			7,750.00						7,750.00
Culture and Recreation									0.00
Employee Benefits									0.00
<b>TOTAL EXPENDITURES</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>55,255.57</u></b>	<b><u>25,700.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>80,955.57</u></b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>44,647.64</b>	<b>7,300.00</b>	<b>65,707.78</b>	<b>(22,987.57)</b>	<b>318.85</b>	<b>4,684.27</b>	<b>1,661.67</b>	<b>35.15</b>	<b>101,367.79</b>
<b><u>OTHER FINANCING SOURCES/(USES):</u></b>									
Operating Transfers In	100,000.00				20,000.00		416,028.00		536,028.00
Operating Transfers (Out)			(18,000.00)				(615,000.00)		(633,000.00)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>100,000.00</b>	<b>0.00</b>	<b>(18,000.00)</b>	<b>0.00</b>	<b>20,000.00</b>	<b>0.00</b>	<b>(198,972.00)</b>	<b>0.00</b>	<b>(96,972.00)</b>
<b>REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES</b>	<b>144,647.64</b>	<b>7,300.00</b>	<b>47,707.78</b>	<b>(22,987.57)</b>	<b>20,318.85</b>	<b>4,684.27</b>	<b>(197,310.33)</b>	<b>35.15</b>	<b>4,395.79</b>
<b>Fund Balances - July 1, 2020</b>	<b><u>155,986.70</u></b>	<b><u>532,761.59</u></b>	<b><u>481,546.79</u></b>	<b><u>133,895.69</u></b>	<b><u>94,068.68</u></b>	<b><u>1,411,538.60</u></b>	<b><u>750,330.51</u></b>	<b><u>59,085.15</u></b>	<b><u>3,619,213.71</u></b>
<b>Fund Balances - June 30, 2021</b>	<b><u>\$300,634.34</u></b>	<b><u>\$540,061.59</u></b>	<b><u>\$529,254.57</u></b>	<b><u>\$110,908.12</u></b>	<b><u>\$114,387.53</u></b>	<b><u>\$1,416,222.87</u></b>	<b><u>\$553,020.18</u></b>	<b><u>\$59,120.30</u></b>	<b><u>\$3,623,609.50</u></b>

Town of West Boylston  
Schedule of Departmental Appropriations and Expenditures  
For the Year Ended June 30, 2021

	<i>Beginning Encumbrance</i>	<i>Fiscal 2021 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
<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	6,050.00	6,050.00	4,198.30	0.00	1,851.70
<i>Town Wide Comprehensive Plan</i>	3,130.34	0.00	3,130.34	0.00	3,130.34	0.00
<b>TOTAL SELECTMEN</b>	<b>3,130.34</b>	<b>6,055.00</b>	<b>9,185.34</b>	<b>4,198.30</b>	<b>3,130.34</b>	<b>1,856.70</b>
Town Administrator Salaries	0.00	175,000.00	175,000.00	166,837.23	0.00	8,162.77
Town Administrator Expenses	0.00	4,800.00	4,800.00	3,335.00	0.00	1,465.00
Elder Community Service Program	4,209.76	22,000.00	26,209.76	5,725.50	20,484.26	0.00
Update Open Space/Recreation Plan	370.00	0.00	370.00	0.00	370.00	0.00
<b>TOTAL TOWN ADMINISTRATOR</b>	<b>4,579.76</b>	<b>201,800.00</b>	<b>206,379.76</b>	<b>175,897.73</b>	<b>20,854.26</b>	<b>9,627.77</b>
Finance Committee Expenses	0.00	0.00	0.00	0.00	0.00	0.00
<i>Reserve Fund</i>	0.00	32,000.00	32,000.00	0.00	0.00	32,000.00
<b>TOTAL FINANCE COMMITTEE</b>	<b>0.00</b>	<b>32,000.00</b>	<b>32,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>32,000.00</b>
Finance Director Salary and Wages	0.00	133,329.00	133,329.00	131,799.47	0.00	1,529.53
Finance Director Expenses	406.41	30,650.00	31,056.41	28,925.88	403.49	1,727.04
<b>TOTAL FINANCE DIRECTOR</b>	<b>406.41</b>	<b>163,979.00</b>	<b>164,385.41</b>	<b>160,725.35</b>	<b>403.49</b>	<b>3,256.57</b>
<i>Town Audit</i>	0.00	27,900.00	27,900.00	24,900.00	1,000.00	2,000.00
<b>TOTAL TOWN AUDIT</b>	<b>0.00</b>	<b>27,900.00</b>	<b>27,900.00</b>	<b>24,900.00</b>	<b>1,000.00</b>	<b>2,000.00</b>
Assessor's Salaries	0.00	21,300.00	21,300.00	15,608.10	0.00	5,691.90
Assessor's Expenses	190.00	79,850.00	80,040.00	71,676.26	85.00	8,278.74
<b>TOTAL ASSESSORS</b>	<b>190.00</b>	<b>101,150.00</b>	<b>101,340.00</b>	<b>87,284.36</b>	<b>85.00</b>	<b>13,970.64</b>
Treasurer/Collector Salaries	0.00	162,896.00	162,896.00	157,579.09	0.00	5,316.91
Treasurer/Collector Expenses	33.00	47,800.00	47,833.00	33,447.87	372.00	14,013.13
<i>Tax Title Expense</i>	2,743.26	0.00	2,743.26	672.00	2,071.26	0.00

Town of West Boylston  
Schedule of Departmental Appropriations and Expenditures  
For the Year Ended June 30, 2021

	<i>Beginning Encumbrance</i>	<i>Fiscal 2021 Budget</i>	<i>Adjusted Budget</i>	<i>Expended</i>	<i>Ending Encumbrance</i>	<i>Variance</i>
<b>TOTAL TREASURER/COLLECTOR</b>	<b>2,776.26</b>	<b>210,696.00</b>	<b>213,472.26</b>	<b>191,698.96</b>	<b>2,443.26</b>	<b>19,330.04</b>
Town Counsel	0.00	85,000.00	85,000.00	48,829.22	21,800.00	14,370.78
<b>TOTAL TOWN COUNSEL</b>	<b>0.00</b>	<b>85,000.00</b>	<b>85,000.00</b>	<b>48,829.22</b>	<b>21,800.00</b>	<b>14,370.78</b>
Computer Expenses	1,500.00	101,080.00	102,580.00	90,543.33	900.00	11,136.67
Computer Capital Outlay	7,356.19	21,200.00	28,556.19	13,299.13	9,559.30	5,697.76
	<b>8,856.19</b>	<b>122,280.00</b>	<b>131,136.19</b>	<b>103,842.46</b>	<b>10,459.30</b>	<b>16,834.43</b>
Town Clerk Salaries	0.00	82,092.00	82,092.00	80,347.06	0.00	1,744.94
Town Clerk Expenses	0.00	1,900.00	1,900.00	1,318.69	64.21	517.10
<b>TOTAL TOWN CLERK</b>	<b>0.00</b>	<b>83,992.00</b>	<b>83,992.00</b>	<b>81,665.75</b>	<b>64.21</b>	<b>2,262.04</b>
Elections Salaries	0.00	10,600.00	10,600.00	7,990.29	0.00	2,609.71
Elections Expenses	0.00	16,210.00	16,210.00	14,364.85	530.91	1,314.24
<b>TOTAL ELECTIONS &amp; REGISTRATIONS</b>	<b>0.00</b>	<b>26,810.00</b>	<b>26,810.00</b>	<b>22,355.14</b>	<b>530.91</b>	<b>3,923.95</b>
Conservation Commission Salaries	0.00	1,800.00	1,800.00	1,800.00	0.00	0.00
<b>TOTAL PLANNING BOARD</b>	<b>0.00</b>	<b>1,800.00</b>	<b>1,800.00</b>	<b>1,800.00</b>	<b>0.00</b>	<b>0.00</b>
Planning Board Salaries	0.00	4,080.00	4,080.00	4,080.00	0.00	0.00
<b>TOTAL PLANNING BOARD</b>	<b>0.00</b>	<b>4,080.00</b>	<b>4,080.00</b>	<b>4,080.00</b>	<b>0.00</b>	<b>0.00</b>
Zoning Board Wages	0.00	3,000.00	3,000.00	3,000.00	0.00	0.00
<b>TOTAL ZONING BOARD</b>	<b>0.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>0.00</b>	<b>0.00</b>
Public Safety H.Q. Expenses	279.23	34,820.00	35,099.23	32,941.65	2,034.81	122.77
Municipal Building Maintenance	0.00	9,900.00	9,900.00	9,900.00	0.00	0.00
Public Safety HQ Asbestos Remediation	21,209.35	0.00	21,209.35	21,209.35	0.00	0.00
<b>TOTAL PUBLIC SAFETY HEADQUARTERS</b>	<b>21,488.58</b>	<b>44,720.00</b>	<b>66,208.58</b>	<b>64,051.00</b>	<b>2,034.81</b>	<b>122.77</b>
Facilities Mangement Expenses	0.00	27,000.00	27,000.00	0.00	0.00	27,000.00
<b>TOTAL FACILITIES MANAGEMENT</b>	<b>0.00</b>	<b>27,000.00</b>	<b>27,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>27,000.00</b>

Town of West Boylston  
Schedule of Departmental Appropriations and Expenditures  
For the Year Ended June 30, 2021

	<i>Beginning Encumbrance</i>	<i>Fiscal 2021 Budget</i>	<i>Adjusted Budget</i>	<i>Expended</i>	<i>Ending Encumbrance</i>	<i>Variance</i>
Town Hall Salaries	0.00	14,375.00	14,375.00	10,560.39	0.00	3,814.61
Town Hall Expenses	3,724.31	49,000.00	52,724.31	46,672.66	2,611.20	3,440.45
Municipal Building Maintenance	0.00	9,900.00	9,900.00	9,864.00	0.00	36.00
<b>TOTAL TOWN HALL</b>	<b>3,724.31</b>	<b>73,275.00</b>	<b>76,999.31</b>	<b>67,097.05</b>	<b>2,611.20</b>	<b>7,291.06</b>
Print Town Report	669.62	800.00	1,469.62	1,349.49	0.00	120.13
<b>TOTAL PRINT TOWN REPORT</b>	<b>669.62</b>	<b>800.00</b>	<b>1,469.62</b>	<b>1,349.49</b>	<b>0.00</b>	<b>120.13</b>
WBPA Salaries	0.00	35,950.00	35,950.00	2,837.76	0.00	33,112.24
WBPA Expenses	0.00	19,600.00	19,600.00	5,485.92	0.00	14,114.08
WBPA Equipment	9,314.97	0.00	9,314.97	857.54	8,457.43	0.00
<b>TOTAL WBPA</b>	<b>9,314.97</b>	<b>55,550.00</b>	<b>64,864.97</b>	<b>9,181.22</b>	<b>8,457.43</b>	<b>47,226.32</b>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>55,136.44</b>	<b>1,271,938.00</b>	<b>1,327,074.44</b>	<b>1,051,956.03</b>	<b>73,874.21</b>	<b>201,244.20</b>
Police Salaries	0.00	1,526,894.00	1,526,894.00	1,521,992.55	0.00	4,901.45
Police Expenses	2,896.53	130,019.00	132,915.53	128,531.17	4,376.29	8.07
Police Capital Outlay	0.00	42,000.00	42,000.00	42,000.00	0.00	0.00
Police Station Repairs & Maint	69.80	9,900.00	9,969.80	9,969.80	0.00	0.00
Laptops	0.00	14,686.00	14,686.00	14,686.00	0.00	0.00
<b>TOTAL POLICE</b>	<b>2,966.33</b>	<b>1,723,499.00</b>	<b>1,726,465.33</b>	<b>1,717,179.52</b>	<b>4,376.29</b>	<b>4,909.52</b>
Fire Salaries	0.00	819,606.00	819,606.00	802,160.43	0.00	17,445.57
Fire Expenses	80.99	121,825.00	121,905.99	118,291.74	806.64	2,807.61
Fire Alarm Decommissioning	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00
Forestry Truck	0.00	140,000.00	140,000.00	0.00	140,000.00	0.00
<b>TOTAL FIRE</b>	<b>5,080.99</b>	<b>1,081,431.00</b>	<b>1,086,511.99</b>	<b>920,452.17</b>	<b>145,806.64</b>	<b>20,253.18</b>
Communications Salaries	0.00	0.00	0.00	0.00	0.00	0.00
Communications Expenses	283.15	150,953.00	151,236.15	150,831.38	286.10	118.67
<b>TOTAL PUBLIC SAFETY COMMUNICATIONS</b>	<b>283.15</b>	<b>150,953.00</b>	<b>151,236.15</b>	<b>150,831.38</b>	<b>286.10</b>	<b>118.67</b>
Building Inspector Salaries	0.00	84,544.00	84,544.00	83,996.44	165.00	382.56

Town of West Boylston  
Schedule of Departmental Appropriations and Expenditures  
For the Year Ended June 30, 2021

	<i>Beginning Encumbrance</i>	<i>Fiscal 2021 Budget</i>	<i>Adjusted Budget</i>	<i>Expended</i>	<i>Ending Encumbrance</i>	<i>Variance</i>
Building Inspector Expenses	0.00	8,800.00	8,800.00	2,581.91	0.00	6,218.09
<b>TOTAL BUILDING INSPECTOR</b>	<b>0.00</b>	<b>93,344.00</b>	<b>93,344.00</b>	<b>86,578.35</b>	<b>165.00</b>	<b>6,600.65</b>
Sealer of Weights Expenses	0.00	1,750.00	1,750.00	1,750.00	0.00	0.00
<b>TOTAL SEALER OF WEIGHTS</b>	<b>0.00</b>	<b>1,750.00</b>	<b>1,750.00</b>	<b>1,750.00</b>	<b>0.00</b>	<b>0.00</b>
Emergency Management Expenses	0.00	8,000.00	8,000.00	7,077.16	0.00	922.84
<b>TOTAL EMERGENCY MANAGEMENT</b>	<b>0.00</b>	<b>8,000.00</b>	<b>8,000.00</b>	<b>7,077.16</b>	<b>0.00</b>	<b>922.84</b>
Animal Control Salary	0.00	13,000.00	13,000.00	11,000.00	0.00	2,000.00
Animal Control Expenses	0.00	1,500.00	1,500.00	0.00	0.00	1,500.00
<b>TOTAL ANIMAL CONTROL</b>	<b>0.00</b>	<b>14,500.00</b>	<b>14,500.00</b>	<b>11,000.00</b>	<b>0.00</b>	<b>3,500.00</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>8,330.47</b>	<b>3,073,477.00</b>	<b>3,081,807.47</b>	<b>2,894,868.58</b>	<b>150,634.03</b>	<b>36,304.86</b>
Education-Expenses	241,892.26	12,645,537.00	12,887,429.26	12,522,279.62	244,431.57	120,718.07
<b>TOTAL EDUCATION</b>	<b>241,892.26</b>	<b>12,645,537.00</b>	<b>12,887,429.26</b>	<b>12,522,279.62</b>	<b>244,431.57</b>	<b>120,718.07</b>
DPW Salaries	694.90	429,581.00	430,275.90	403,275.51	0.00	27,000.39
DPW Expenses	30,135.94	447,600.00	477,735.94	308,766.99	137,133.14	31,835.81
Municipal Building Maintenance	0.00	9,900.00	9,900.00	8,800.48	0.00	1,099.52
Survey Lot 2/Parcel B - Tivnan Drive	0.00	12,000.00	12,000.00	12,000.00	0.00	0.00
TNC Appropriation	942.90	1,493.70	2,436.60	2,436.60	0.00	0.00
DPW Wing Blade Extension	22,100.00	0.00	22,100.00	0.00	22,100.00	0.00
DPW Salt Spreader Speed Controls	3,500.00	0.00	3,500.00	0.00	3,500.00	0.00
DPW Backhoe	0.00	120,000.00	120,000.00	117,500.00	0.00	2,500.00
DPW Trackless Sidewalk Machine	0.00	135,000.00	135,000.00	134,975.00	0.00	25.00
Dump Truck	0.00	220,000.00	220,000.00	0.00	220,000.00	0.00
Aerovator	0.00	17,020.00	17,020.00	0.00	17,020.00	0.00
Zero Turn Mower	0.00	14,000.00	14,000.00	12,704.99	0.00	1,295.01
Tree Removal	0.00	25,000.00	25,000.00	0.00	25,000.00	0.00
<b>TOTAL STREETS AND PARKS</b>	<b>57,373.74</b>	<b>1,431,594.70</b>	<b>1,488,968.44</b>	<b>1,000,459.57</b>	<b>424,753.14</b>	<b>63,755.73</b>

Town of West Boylston  
Schedule of Departmental Appropriations and Expenditures  
For the Year Ended June 30, 2021

	<i>Beginning Encumbrance</i>	<i>Fiscal 2021 Budget</i>	<i>Adjusted Budget</i>	<i>Expended</i>	<i>Ending Encumbrance</i>	<i>Variance</i>
Snow Removal Salaries	0.00	49,000.00	49,000.00	47,533.97	0.00	1,466.03
Snow Removal Expenses	0.00	192,997.00	192,997.00	192,910.15	0.00	86.85
<b>TOTAL SNOW REMOVAL</b>	<b>0.00</b>	<b>241,997.00</b>	<b>241,997.00</b>	<b>240,444.12</b>	<b>0.00</b>	<b>1,552.88</b>
Street Lighting	0.00	34,820.00	34,820.00	34,596.80	0.00	223.20
<b>TOTAL STREET LIGHTING</b>	<b>0.00</b>	<b>34,820.00</b>	<b>34,820.00</b>	<b>34,596.80</b>	<b>0.00</b>	<b>223.20</b>
Trash Removal and Tipping Fees	5,236.99	503,700.00	508,936.99	474,973.13	15,487.28	18,476.58
Lanfill Monitoring Wells	2,103.22	0.00	2,103.22	2,103.22	0.00	0.00
<b>TOTAL TRASH REMOVAL &amp; TIPPING</b>	<b>7,340.21</b>	<b>503,700.00</b>	<b>511,040.21</b>	<b>477,076.35</b>	<b>15,487.28</b>	<b>18,476.58</b>
Cemetery Salaries	0.00	111,247.00	111,247.00	102,632.93	0.00	8,614.07
Cemetery Improvements & Maintenance	3,040.14	32,000.00	35,040.14	6,420.14	28,620.00	0.00
<b>TOTAL CEMETERY</b>	<b>3,040.14</b>	<b>143,247.00</b>	<b>146,287.14</b>	<b>109,053.07</b>	<b>28,620.00</b>	<b>8,614.07</b>
<b>TOTAL PUBLIC WORKS</b>	<b>67,754.09</b>	<b>2,355,358.70</b>	<b>2,423,112.79</b>	<b>1,861,629.91</b>	<b>468,860.42</b>	<b>92,622.46</b>
Board of Health Salaries	0.00	9,000.00	9,000.00	9,000.00	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>9,000.00</b>	<b>9,000.00</b>	<b>9,000.00</b>	<b>0.00</b>	<b>0.00</b>
Council on Aging Salaries	0.00	87,872.00	87,872.00	83,851.83	0.00	4,020.17
Council on Aging Expenses	1,210.66	28,800.00	30,010.66	26,472.54	1,185.94	2,352.18
Municipal Building Maintenance	0.00	9,900.00	9,900.00	9,900.00	0.00	0.00
<b>TOTAL COUNCIL ON AGING</b>	<b>1,210.66</b>	<b>126,572.00</b>	<b>127,782.66</b>	<b>120,224.37</b>	<b>1,185.94</b>	<b>6,372.35</b>
Veteran's Services Salary	0.00	5,000.00	5,000.00	4,808.41	0.00	191.59
Veteran's Services Expenses	0.00	1,350.00	1,350.00	1,308.47	0.00	41.53
Veteran's Benefits	0.00	120,000.00	120,000.00	63,200.44	0.00	56,799.56
<b>TOTAL VETERANS SERVICES</b>	<b>0.00</b>	<b>126,350.00</b>	<b>126,350.00</b>	<b>69,317.32</b>	<b>0.00</b>	<b>57,032.68</b>
<b>TOTAL HUMAN SERVICES</b>	<b>1,210.66</b>	<b>261,922.00</b>	<b>263,132.66</b>	<b>198,541.69</b>	<b>1,185.94</b>	<b>63,405.03</b>

Town of West Boylston  
Schedule of Departmental Appropriations and Expenditures  
For the Year Ended June 30, 2021

	<i>Beginning Encumbrance</i>	<i>Fiscal 2021 Budget</i>	<i>Adjusted Budget</i>	<i>Expended</i>	<i>Ending Encumbrance</i>	<i>Variance</i>
Library Salaries	0.00	309,247.00	309,247.00	309,145.37	0.00	101.63
Library Expenses	0.00	165,940.00	165,940.00	157,232.00	8,700.00	8.00
Municipal Building Maintenance	0.00	9,900.00	9,900.00	9,900.00	0.00	0.00
<b>TOTAL LIBRARY</b>	<b>0.00</b>	<b>485,087.00</b>	<b>485,087.00</b>	<b>476,277.37</b>	<b>8,700.00</b>	<b>109.63</b>
Recreation Expenses	0.00	30,000.00	30,000.00	2,085.00	27,915.00	0.00
<b>TOTAL RECREATION</b>	<b>0.00</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>2,085.00</b>	<b>27,915.00</b>	<b>0.00</b>
Parks Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL PARKS</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>
Celebrations	0.00	1,700.00	1,700.00	720.00	0.00	980.00
<b>TOTAL OTHER CULTURE AND RECREATION</b>	<b>0.00</b>	<b>1,700.00</b>	<b>1,700.00</b>	<b>720.00</b>	<b>0.00</b>	<b>980.00</b>
<b>TOTAL CULTURE AND RECREATION</b>	<b>0.00</b>	<b>516,787.00</b>	<b>516,787.00</b>	<b>479,082.37</b>	<b>36,615.00</b>	<b>1,089.63</b>
<i>Maturing Debt-Principal</i>	0.00	640,301.00	640,301.00	640,301.00	0.00	0.00
<i>Maturing Debt-Interest</i>	0.00	363,524.00	363,524.00	363,523.41	0.00	0.59
<i>Interest on Temporary Loans</i>	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00
<b>TOTAL DEBT SERVICE</b>	<b>0.00</b>	<b>1,004,825.00</b>	<b>1,004,825.00</b>	<b>1,003,824.41</b>	<b>0.00</b>	<b>1,000.59</b>
RMV Non-Renewal Surcharges	0.00	5,360.00	5,360.00	5,360.00	0.00	0.00
Air Pollution Control Districts	0.00	2,379.00	2,379.00	2,379.00	0.00	0.00
Regional Transit Authority	0.00	64,805.00	64,805.00	64,895.00	0.00	(90.00)
MBTA	0.00	90.00	90.00	0.00	0.00	90.00
Special Education Assessment	0.00	3,247.00	3,247.00	22,741.00	0.00	(19,494.00)
Charter School/School Choice Assessment	0.00	307,855.00	307,855.00	391,147.00	0.00	(83,292.00)
County Tax	0.00	0.00	0.00	0.00	0.00	0.00
Regional Planning Assessment	0.00	1,918.00	1,918.00	1,917.04	0.00	0.96
Wachusett Earth Day Collaborative	0.00	4,121.00	4,121.00	4,101.13	0.00	19.87

Town of West Boylston  
Schedule of Departmental Appropriations and Expenditures  
For the Year Ended June 30, 2021

	<i>Beginning Encumbrance</i>	<i>Fiscal 2021 Budget</i>	<i>Adjusted Budget</i>	<i>Expended</i>	<i>Ending Encumbrance</i>	<i>Variance</i>
Wachusett Greenways	0.00	1,050.00	1,050.00	1,050.00	0.00	0.00
<b>TOTAL INTERGOVERNMENTAL</b>	<b>0.00</b>	<b>390,825.00</b>	<b>390,825.00</b>	<b>493,590.17</b>	<b>0.00</b>	<b>(102,765.17)</b>
<i>County Retirement Assessment</i>	0.00	1,408,881.00	1,408,881.00	1,408,881.00	0.00	0.00
Workers Compensation Insurance	0.00	82,000.00	82,000.00	82,000.00	0.00	0.00
Unemployment Compensation	24,899.40	17,800.00	42,699.40	24,740.94	3,223.50	14,734.96
Group Health Insurance Premiums	3,000.00	3,874,074.00	3,877,074.00	3,512,108.37	1,582.39	363,383.24
Group Life Insurance Premium	0.00	13,000.00	13,000.00	12,363.30	0.00	636.70
Medicare-Town's Share	0.00	208,827.00	208,827.00	207,612.31	0.00	1,214.69
<i>General Insurance</i>	0.00	196,228.00	196,228.00	195,489.30	0.00	738.70
<i>Self-Insurance Deductible Expenses</i>	0.00	3,000.00	3,000.00	0.00	0.00	3,000.00
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>27,899.40</b>	<b>5,803,810.00</b>	<b>5,831,709.40</b>	<b>5,443,195.22</b>	<b>4,805.89</b>	<b>383,708.29</b>
<b>GRAND TOTALS</b>	<b>402,223.32</b>	<b>27,324,479.70</b>	<b>27,726,703.02</b>	<b>25,948,968.00</b>	<b>980,407.06</b>	<b>797,327.96</b>
<b>ESCO Lease</b>	0.00	238,591.00	238,591.00	238,590.04	0.00	0.96
<i>Transfer to Special Revenue</i>	0.00	0.00	0.00	48,361.84	0.00	(48,361.84)
<i>Transfer to OPEB Trust</i>	0.00	100,000.00	100,000.00	100,000.00	0.00	0.00
<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	413,503.00	413,503.00	416,028.00	0.00	(2,525.00)
<i>Transfer to Unemployment Trust</i>	0.00	20,000.00	20,000.00	20,000.00	0.00	0.00
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<b>0.00</b>	<b>533,503.00</b>	<b>533,503.00</b>	<b>584,389.84</b>	<b>0.00</b>	<b>(50,886.84)</b>