

	GENERAL FUND	HIGHWAY FUND	OTHER SPECIAL REVENUE	OSR CPA	CAPITAL PROJECTS	SEWER ENTERPRISE FUNDS	SEWER ENTERPRISE FIXED ASSETS	TRUST FUNDS	AGENCY FUNDS	ACCT. GROUP LONG TERM DEBT. ACCTS.	GENERAL FUND FIXED ASSETS	
	-010	-230	-240	-250	-301	-600	-610	-750	-810, 820, 830	-890	-900	-910
ASSETS												
Petty Cash	\$475.00		\$75.00			\$75.00						
Cash	\$2,219,662.76	(\$42,054.91)	\$1,741,121.99	\$427,268.45	\$23,011.62	\$547,839.53		\$1,271,386.57	\$368,802.66			
Receivables:												
Property Taxes	\$468,641.85											
Revenue Received-Not Yet Due												
Conveyance/Rollback Tax												
Tax Liens	\$766,197.95			\$2,624.66		\$433.29						
Tax Liens-Districts	\$65,462.53											
CPA Surcharge				\$2,830.65								
Motor Vehicle Excise	\$119,131.19											
Boat Excise	\$8,820.00											
User Fees						\$19,686.72						
Demo Liens	\$64,671.63											
Trash Bags-Vendors	\$9,490.00											
Ambulance			\$343,417.32									
Reserve for Uncollected Receivables-Overlay	(\$409,844.35)											
Apportioned Title V Betterments-Added to Taxes			\$1,047.98									
Committed Interest Added to Taxes			\$1,415.00									
Apportioned Title V Betterments-Not Yet Due			\$182,050.05									
Reserve for Uncollected Committed Interest			(\$1,415.00)									
Reserve for Uncollected Title V Betterments			(\$183,098.03)									
Due from Other Governments	\$53,758.16	\$42,054.91										
Dept. Receivables	\$1,353.50											
Tax Foreclosures	\$368,008.24											
Land							\$68,245.00					\$3,728,609.94
Land Improvements												\$192,028.31
Accumulated Depreciation-Land Improvements												(\$116,902.82)
Buildings												\$1,084,192.00
Accumulated Depreciation-Buildings												(\$993,364.41)
Building Improvements												\$462,426.38
Accumulated Depreciation-Building Improvements												(\$144,664.50)
Infrastructure							\$3,031,740.79					\$2,699,545.72
Accumulated Depreciation-Infrastructure							(\$1,411,029.83)					(\$619,777.47)
Machinery & Equipment							\$11,562.02					\$1,438,714.44
Accumulated Depreciation-Machinery & Equipment							(\$5,202.90)					(\$912,643.25)
Vehicles							\$20,000.00					\$3,002,581.89
Accumulated Depreciation-Vehicles							(\$20,000.00)					(\$2,017,304.69)
Construction in Progress												\$54,106.62
Amounts to be Provided for						\$6,443.71					\$890,619.64	
TOTAL ASSETS	\$3,735,828.46	\$0.00	\$2,084,614.31	\$432,723.76	\$23,011.62	\$574,478.25	\$1,695,315.08	\$1,271,386.57	\$368,802.66	\$890,619.64	\$7,857,548.16	
LIABILITIES												
Warrants Payable	\$207,734.88		\$23,184.86		\$23,011.62	\$3,155.04			\$5,346.26			
Payroll Amounts Withheld									\$35,608.02			
Accrued Compensated Absences						\$6,443.71					\$319,596.35	
Other Obligations-Landfill Capping & Monitoring											\$183,714.00	
Due to Other Governments									\$7,447.50			
Short Term BANS Payable												
Other Liabilities									\$320,163.61			
Unclaimed Items									\$237.27			
Revenue Deferred Until Collected:												
Property Taxes	\$8,797.50											
Other	\$1,079,394.96	\$42,054.91	\$0.00	\$5,455.31		\$20,120.01						
Trash Bags-Vendors	\$9,490.00											
Ambulance			\$343,417.32									
Intergovernmental												
Title V -Short Term			\$66,800.79									
Notes, Bonds & Leases Payable											\$387,309.29	
Other Financing Sources												
TOTAL LIABILITIES	\$1,305,417.34	\$42,054.91	\$433,402.97	\$5,455.31	\$23,011.62	\$29,718.76	\$0.00	\$0.00	\$368,802.66	\$890,619.64	\$0.00	
FUND EQUITY												
Investment in Fixed Assets							\$1,695,315.08					\$7,857,548.16
Retained Earnings:												
Other Purpose												
Unreserved						\$519,759.49						
Reserved Fund Balance:												
Encumbrances				\$3,738.69								
Prior Year Encumbrances	\$155,595.83					\$25,000.00						
Expenditures- FY15 Free Cash to fund FY16 Budget per ATM	\$0.00											
CPA-Open Space				\$29,112.52								
CPA-Historic Resources				\$54,112.52								
CPA-Community Housing				\$54,112.52								
Special Purpose												
Trust Funds								\$26,975.80				
Receipts Reserved for Appropriation			\$1,089,799.37									
Designated-Trust Funds								\$1,244,410.77				
Unreserved Fund Balance-Designated:												
Federal Grants			\$5,280.59									
State Grants			\$50,569.56									
County Grants			\$81.33									
Revolving Funds			\$49,831.53									
Designated			\$455,648.96									
Over/Under Assessments												
Appropriation Deficit	(\$273,702.47)											
Unprovided Abatements & Exemptions												
Tax Receivable Variances	\$0.00											
Unreserved Fund Balance-Undesignated:												
Undesignated Fund Balance	\$2,548,517.76	(\$42,054.91)		\$286,192.20								
TOTAL FUND EQUITY	\$2,430,411.12	(\$42,054.91)	\$1,651,211.34	\$427,268.45	\$0.00	\$544,759.49	\$1,695,315.08	\$1,271,386.57	\$0.00	\$0.00	\$7,857,548.16	
TOTAL LIABILITIES & FUND EQUITY	\$3,735,828.46	\$0.00	\$2,084,614.31	\$432,723.76	\$23,011.62	\$574,478.25	\$1,695,315.08	\$1,271,386.57	\$368,802.66	\$890,619.64	\$7,857,548.16	

GENERAL FUND - CASH RECEIPTS - FY 2015

Local Taxes:		
Personal Property Taxes	\$1,430,772.65	
Real Estate Taxes	\$12,169,601.77	
Tax Liens Redeemed	\$449,305.14	
Taxes in Litigation	\$0.00	
Tax Foreclosures	\$0.00	
Tax Foreclosures Sold	<u>\$0.00</u>	\$14,049,679.56
Local Receipts:		
Motor Vehicle Excise	\$974,755.21	
Vessel Excise	\$3,372.08	
Meals Excise	\$18,309.52	
Penalties & Interest on Taxes & Excises	\$226,045.84	
Payments in Lieu of Taxes	\$3,376.90	
Fees	\$56,179.79	
Fees from Landfill/Rubbish Services	\$210,407.22	
Other Departmental Revenue	\$60,162.87	
Licenses & Permits	\$358,947.46	
Fines & Forfeits	\$2,340.00	
Court Fines	\$2,175.00	
Earnings on Investments	\$9,170.20	
Sales of Inventory	\$0.00	
Other Miscellaneous Revenue	<u>\$242,531.03</u>	\$2,167,773.12
State Receipts:		
Commonwealth of Massachusetts:		
Loss of Taxes, Abatements: Vets., Blind, Surv. Spouse	\$25,498.00	
Loss of Taxes, Abatements: Elderly	\$12,550.00	
Veterans Benefits	\$63,984.00	
State Owned Land	\$3,940.00	
Lottery, Beano, Charity Games	<u>\$688,044.00</u>	\$794,016.00
Other Financing Sources:		
Transfers from Special Revenue Funds		
Ambulance	\$339,351.04	
Title V	\$10,490.00	
YE Misc. Accounts Closing	\$3,342.00	
Transfers from Capital Projects to close unused Free Cash	\$45,893.38	
Transfers from Sewer Enterprise- Indirect Costs	\$43,989.23	
Transfers from Stabilization	<u>\$0.00</u>	\$443,065.65
Revenue Anticipation Notes Payable	\$0.00	
Tax Titles Due Districts	\$39,759.45	
Due to School District	<u>\$0.00</u>	\$39,759.45
Total Cash Receipts		\$17,494,293.78
Cash Balance 7/1/14		<u>\$1,068,293.59</u>
		<u>\$18,562,587.37</u>

GENERAL FUND - CASH DISBURSEMENTS - FY 2015

Fiscal Year 2015 Appropriations		
General Government	\$1,058,769.97	
Public Safety	\$2,416,411.57	
Education	\$8,798,947.00	
Highways	\$905,805.84	
Sanitation	\$419,798.09	
Other Environmental	\$9,754.45	
Human Services	\$253,962.44	
Culture & Recreation	\$243,077.85	
Debt Service	\$10,490.00	
Employee Benefits	\$1,310,062.94	
Settlements/ Judgments	\$15,000.00	
Liability Insurance	<u>\$99,007.50</u>	
Total FY 2014 Budget Appropriations		\$15,541,087.65
Fiscal Year 2015 Special Articles		
Intern Reimbursement	\$375.00	
FY14 Audit	\$17,500.00	
FY16 Cert Reval	\$4,250.00	
FY16 Tri Cert Reval-Aquaria & Equipower	\$27,000.00	
Purchase Order Module	\$4,030.00	
ARCGIS Software	\$2,857.00	
Road Layouts	\$0.00	
Copier	\$3,500.00	
Emergency Generator Install-Town Hall	\$16,000.00	
Prime Time Roof Repair	\$20,000.00	
Salt Shed Roof Repair	\$0.00	
Fire Station 1 Roof Repair	\$79,600.80	
Fire Station Doors Upgrade	\$3,698.00	
9 Tasers & Power Magazines	\$11,328.86	
Radio Repeater System Repair	\$0.00	
Fire Hose Inspection & Testing	\$4,008.45	
Heavy Rescue Air Bag Lift Set	\$7,460.00	
Thermal Imaging Camera	\$10,000.00	
Portable Radios & Accessories	\$37,650.00	
Ambulance- Yr 3 of 5	\$52,089.61	
Emergency Rescue/Pumper-Yr 6 of 10	\$52,636.27	
CPR Chest Compression Device	\$13,923.00	
20 Ton Trailer	\$0.00	
One-Ton Truck	\$54,274.95	
Transfer to Capital Project	\$100,000.00	
Transfer to Trust Fund- OPEB	\$50,000.00	
Transfer to Trust Fund-Stabilization	\$100,000.00	
FY2015 Prior Year Bills	<u>\$53,854.73</u>	
Total FY 2015 Special Articles		\$726,036.67
Prior Year Appropriations/Encumbrances		
PB-Professional & Technical	\$150.00	
PB-Office Supplies	\$73.71	
Pub Bldg-Non-Energy	\$286.95	
Building Repairs & Maint	\$103.68	
Police-Non-Energy	\$165.00	
Fire-Non-Energy	\$178.00	
Fire-Office Supplies	\$461.38	
Amb-Medical Supplies	\$17.14	
Bldg-Equipment Repairs & Maint	\$25.00	
Hwy-Vehicle Supplies	\$252.22	
Hwy-Non-Energy	\$165.00	
Vets-Dues & Subscriptions	\$66.00	
Parks & Rec-Energy	\$41.71	
Parks & Rec-Equipment Repairs & Mt	\$470.00	
Parks & Rec-Other Supplies	\$3,829.73	
Benefits-Cert. EMT-1/Arson/Mech	\$0.00	
Intern Reimbursement	\$825.00	
FY15 Interim Reval	\$1,500.00	
Assessors-Computer Fees	\$1,000.00	
Master Plan	\$21,545.00	
Van Gyzen Hall Roof	\$24,396.73	
Highway Fence	\$0.00	
Clean/Repair Deteriorated Properties	<u>\$0.00</u>	
Total Prior Year Appropriations		\$55,552.25
Other Financing Uses		
County Assessments	\$91,663.59	
State Assessments	\$59,920.00	
Total Other Financing Uses	<u>\$0.00</u>	\$151,583.59
Revenue Anticipation Notes Payable	\$0.00	
Due to School District	\$0.00	
Tax Titles Due Districts	\$39,759.45	
Transfers to Special Revenue Funds- Ambulance	\$34,953.84	
Transfers to Special Revenue Funds- M W I & M Fund 50% Boat Excise	<u>\$1,686.04</u>	
Total Other		\$76,399.33
Total Cash Disbursements		\$16,550,659.49
Less: Warrants Payable 6/30/15		<u>(\$207,734.88)</u>
		\$16,342,924.61
Cash Balance 6/30/15		<u>\$2,219,662.76</u>
		<u>\$18,562,587.37</u>

GENERAL FUND

STATEMENT OF APPROPRIATIONS FOR FISCAL YEAR 2015

	Appropriations	Reserve Fund Transfers	Year End Transfers	Expended FY15	Returned to Unreserved Fund Balance	***Balance carried forward 6/30/15
GENERAL GOVERNMENT						
Town Meetings	\$1,350.00	\$650.00		\$1,838.92	\$161.08	
Moderator	\$529.98			\$529.98	\$0.00	
Board of Selectmen	\$180,415.60	\$2,500.00		\$177,382.88	\$5,532.72	
Finance Committee	\$4,353.00			\$3,783.44	\$569.56	
Reserve Fund	\$55,000.00	(\$38,150.00)		\$0.00	\$16,850.00	
Town Accountant	\$120,892.54			\$118,786.18	\$2,106.36	
Board of Assessors	\$163,313.88		(\$2,000.00)	\$155,076.41	\$6,237.47	
Town Treasurer	\$97,974.16		(\$3,000.00)	\$84,026.20	\$10,947.96	
Town Collector	\$87,474.16			\$83,512.98	\$3,961.18	
Town Counsel	\$35,000.00	\$5,000.00		\$36,800.11	\$3,199.89	
Data Processing	\$36,427.76			\$33,863.64	\$2,564.12	
Tax Title Foreclosure	\$19,000.00			\$7,068.25	\$11,931.75	
Town Clerk	\$125,131.08			\$123,906.33	\$1,224.75	
Elections	\$26,600.00		(\$2,500.00)	\$22,253.86	\$1,846.14	
Registration	\$4,100.00			\$3,853.90	\$246.10	
Conservation Commission	\$1,100.00			\$855.23	\$244.77	
Planning Board	\$44,765.74			\$42,371.28	\$2,394.46	
Board of Appeals	\$42,608.34			\$37,527.45	\$5,080.89	
Public Buildings	\$100,050.00			\$95,887.93	\$1,362.07	\$2,800.00
Building Insurance	\$32,000.00			\$27,859.00	\$4,141.00	
Town Reports	<u>\$2,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,586.00</u>	<u>\$414.00</u>	
	\$1,180,086.24	(\$30,000.00)	(\$7,500.00)	\$1,058,769.97	\$81,016.27	\$2,800.00
PUBLIC SAFETY						
Police	\$1,115,400.95			\$1,064,482.25	\$50,918.70	
Communication	\$270,374.64		(\$1,000.00)	\$259,740.34	\$9,634.30	
Fire	\$770,345.35		(\$1,000.00)	\$743,740.27	\$25,605.08	
Ambulance Services	\$215,854.85			\$180,978.01	\$34,876.84 *	
Building Inspector	\$148,139.82		\$19,000.00	\$123,799.19	\$43,340.63	
Gas Inspector	\$4,000.00		\$1,000.00	\$3,800.00	\$1,200.00	
Plumbing Inspector	\$4,200.00	\$1,000.00	\$1,000.00	\$4,450.00	\$1,750.00	
Weights & Measures	\$1,391.52			\$1,204.72	\$186.80	
Electrical Inspector	\$8,750.00	\$1,500.00	\$1,000.00	\$11,200.00	\$50.00	
Animal Control Officer	\$25,768.12			\$19,952.05	\$5,816.07	
Forestry	\$414.84			\$234.27	\$180.57	
Harbormaster	\$4,550.00			\$1,971.57	\$2,578.43	
Disaster Committee	<u>\$1,900.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$858.90</u>	<u>\$1,041.10</u>	
	\$2,571,090.09	\$2,500.00	\$20,000.00	\$2,416,411.57	\$177,178.52	\$0.00
EDUCATION						
D-R Regional School Dist.	\$8,596,433.00			\$8,596,433.00	\$0.00	
Bristol County Agricultural	\$54,000.00			\$48,076.00	\$5,924.00	
Bristol-Plymouth	<u>\$171,598.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$154,438.00</u>	<u>\$17,160.00</u>	
	\$8,822,031.00	\$0.00	\$0.00	\$8,798,947.00	\$23,084.00	\$0.00
HIGHWAYS						
Highway	\$585,554.05	\$10,000.00	\$9,500.00	\$582,103.37	\$22,950.68	
Snow & Ice Removal	\$50,000.00			\$323,702.47	(\$273,702.47) **	
Dighton-Berkley Bridge	<u>\$150.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$150.00</u>	
	\$635,704.05	\$10,000.00	\$9,500.00	\$905,805.84	(\$250,601.79)	\$0.00
SANITATION						
Waste Collection & Disposal	<u>\$441,422.45</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$419,798.09</u>	<u>\$21,624.36</u>	
	\$441,422.45	\$0.00	\$0.00	\$419,798.09	\$21,624.36	\$0.00
OTHER ENVIRONMENTAL						
Cemetery	<u>\$13,500.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$9,754.45</u>	<u>\$3,745.55</u>	
	\$13,500.00	\$0.00	\$0.00	\$9,754.45	\$3,745.55	\$0.00
HUMAN SERVICES						
Health - Regulation & Inspection	\$24,955.09			\$24,155.16	\$799.93	
Health - Administration	\$21,700.00			\$19,966.83	\$1,733.17	
Council on Aging	\$107,652.01			\$99,544.66	\$8,107.35	
Veterans Services	<u>\$130,786.85</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$110,295.79</u>	<u>\$20,491.06</u>	
	\$285,093.95	\$0.00	\$0.00	\$253,962.44	\$31,131.51	\$0.00
CULTURE & RECREATION						
Library	\$230,010.00			\$229,736.33	\$273.67	
Recreation	\$16,000.00			\$13,341.52	\$2,658.48	
Historical Commission	\$500.00			\$0.00	\$500.00	
Cable Committee	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	\$246,510.00	\$0.00	\$0.00	\$243,077.85	\$3,432.15	\$0.00

DEBT SERVICE

Retirement of Debt							
Landfill Closure Note	\$0.00			\$0.00	\$0.00		
WPAT Notes	\$10,490.00			\$10,490.00	\$0.00		
Interest on Long Term Debt	\$0.00			\$0.00	\$0.00		
Interest on Short Term Debt	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>		
	\$10,490.00	\$0.00	\$0.00	\$10,490.00	\$0.00		\$0.00

EMPLOYEE BENEFITS

Retirement & Pension Cont.	\$600,629.00		(\$3,500.00)	\$585,671.90	\$11,457.10		
Workman's Compensation	\$20,000.00			\$17,119.09	\$2,880.91		
Group Health Insurance	\$734,995.57		(\$22,000.00)	\$628,128.76	\$84,866.81		
Group Life Insurance	\$500.00			\$498.96	\$1.04		
Medicare Contributions	\$53,000.00		\$3,500.00	\$53,644.23	\$2,855.77		
OPEB	\$25,000.00			\$25,000.00	\$0.00		
Tuition	<u>\$1,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,000.00</u>		
	\$1,435,124.57	\$0.00	(\$22,000.00)	\$1,310,062.94	\$103,061.63		\$0.00

SETTLEMENTS & JUDGMENTS

Settlements	\$0.00	\$15,000.00		\$15,000.00	\$0.00		
Court Judgments	<u>\$0.00</u>	<u>\$0.00</u>		<u>\$0.00</u>	<u>\$0.00</u>		
	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00		\$0.00

LIABILITY INSURANCE

Liability Insurance	<u>\$108,337.00</u>	<u>\$2,500.00</u>	<u>\$0.00</u>	<u>\$99,007.50</u>	<u>\$11,829.50</u>		
	\$108,337.00	\$2,500.00	\$0.00	\$99,007.50	\$11,829.50		\$0.00

Total FY 2015 Budget Appropriations	\$15,749,389.35	\$0.00	\$0.00	\$15,541,087.65	\$205,501.70		\$2,800.00
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Fiscal Year 2015 Special Articles

Intern Reimbursement	\$625.00			\$375.00	\$250.00		
FY14 Audit	\$17,500.00			\$17,500.00	\$0.00		
FY16 Cert Reval	\$7,000.00			\$4,250.00	\$0.00		\$2,750.00
FY16 Tri Cert Reval-Aquaria & Equipower	\$27,000.00			\$27,000.00	\$0.00		
Purchase Order Module	\$4,030.00			\$4,030.00	\$0.00		
ARCGIS Software	\$3,500.00			\$2,857.00	\$643.00		
Road Layouts	\$5,500.00			\$0.00	\$0.00		\$5,500.00
Copier	\$3,500.00			\$3,500.00	\$0.00		
Emergency Generator Install-Town Hall	\$16,000.00			\$16,000.00	\$0.00		
Prime Time Roof Repair	\$20,000.00			\$20,000.00	\$0.00		
Salt Shed Roof Repair	\$30,000.00			\$0.00	\$0.00		\$30,000.00
Fire Station 1 Roof Repair	\$86,625.00			\$79,600.80	\$0.00		\$7,024.20
Fire Station Doors Upgrade	\$4,500.00			\$3,698.00	\$0.00		\$802.00
9 Tasers & Power Magazines	\$11,328.86			\$11,328.86	\$0.00		
Radio Repeater System Repair	\$70,000.00			\$0.00	\$0.00		\$70,000.00
Fire Hose Inspection & Testing	\$4,500.00			\$4,008.45	\$491.55		
Heavy Rescue Air Bag Lift Set	\$7,500.00			\$7,460.00	\$40.00		
Thermal Imaging Camera	\$10,000.00			\$10,000.00	\$0.00		
Portable Radios & Accessories	\$37,650.00			\$37,650.00	\$0.00		
Ambulance- Yr 3 of 5	\$52,089.61			\$52,089.61	\$0.00		
Emergency Rescue/Pumper-Yr 6 of 10	\$52,636.27			\$52,636.27	\$0.00		
CPR Chest Compression Device	\$14,000.00			\$13,923.00	\$77.00 *		
20 Ton Trailer	\$22,000.00			\$0.00	\$0.00		\$22,000.00
One-Ton Truck	\$61,000.00			\$54,274.95	\$0.00		\$6,725.05

Transfer to Capital Project	\$100,000.00			\$100,000.00	\$0.00		
Transfer to Trust Fund- OPEB	\$50,000.00			\$50,000.00	\$0.00		
Transfer to Trust Fund-Stabilization	\$100,000.00			\$100,000.00	\$0.00		
Transfers to SR-MWI&M	\$0.00			\$1,686.04	(\$1,686.04)		

FY2015 Prior Year Bills	<u>\$54,212.20</u>			<u>\$53,854.73</u>	<u>\$357.47</u>		
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Total FY 2015 Special Articles	\$872,696.94			\$727,722.71	\$172.98		\$144,801.25
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Total FY 2015 Appropriations	\$16,622,086.29	\$0.00	\$0.00	\$16,268,810.36	\$205,674.68		\$147,601.25
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\$444,423.31 **Closed to Unreserved Fund Balance**
 \$34,953.84 * **Closed to Special Revenue Funds-Amb**
 (\$273,702.47) ** **Deficits To be Raised on FY2016 Recap Sheet**
\$147,601.25 *** **Encumbered for FY2016 use**
 \$353,275.93

GENERAL FUND

STATEMENT OF PRIOR YEAR APPROPRIATIONS FOR FISCAL YEAR 2015

	Balance 07/01/14	Reserve Fund Transfer	Expended FY 15	Returned to Specified Fund	***Balance carried forward 6/30/15
<u>FY14 Budget Appropriations Encumbered</u>					
PB-Professional & Technical	\$150.00		\$150.00	\$0.00	
PB-Office Supplies	\$73.71		\$73.71	\$0.00	
Pub Bldg-Non-Energy	\$286.95		\$286.95	\$0.00	
Building Repairs & Maint	\$103.68		\$103.68	\$0.00	
Police-Non-Energy	\$165.00		\$165.00	\$0.00	
Fire-Non-Energy	\$178.00		\$178.00	\$0.00	
Fire-Office Supplies	\$461.38		\$461.38	\$0.00	
Amb-Medical Supplies	\$17.14		\$17.14	\$0.00	
Bldg-Equipment Repairs & Maint	\$25.00		\$25.00	\$0.00	
Hwy-Vehicle Supplies	\$252.22		\$252.22	\$0.00	
Hwy-Non-Energy	\$165.00		\$165.00	\$0.00	
Vets-Dues & Subscriptions	\$66.00		\$66.00	\$0.00	
Parks & Rec-Energy	\$41.71		\$41.71	\$0.00	
Parks & Rec-Equipment Repairs & Mt	\$470.00		\$470.00	\$0.00	
Parks & Rec-Other Supplies	\$3,829.73		\$3,829.73	\$0.00	
 <u>Prior Years Special Articles</u>					
Benefits-Cert. EMT-1/Arson/Mech	\$6,000.00		\$0.00	\$6,000.00	
Intern Reimbursement	\$825.00		\$825.00	\$0.00	
FY15 Interim Reval	\$1,500.00		\$1,500.00	\$0.00	
Assessors-Computer Fees	\$1,000.00		\$1,000.00	\$0.00	
Master Plan	\$21,545.00		\$21,545.00	\$0.00	
Van Gyzen Hall Roof	\$24,396.73		\$24,396.73	\$0.00	
Highway Fence	\$3,782.58		\$0.00	\$0.00	\$3,782.58
Clean/Repair Deteriorated Properties	\$4,212.00		\$0.00	\$0.00	\$4,212.00
	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Totals	\$69,546.83	\$0.00	\$55,552.25	\$6,000.00	\$7,994.58

\$6,000.00 **Closed to Unreserved Fund Balance**
 * **Closed to Ambulance-Special Revenue Funds**
\$7,994.58 *** **Encumbered for FY2016 use**
 \$13,994.58

TOWN OF DIGHTON

FISCAL YEAR 2015

BUDGET ENTRIES

REVENUES

	Budget	Actual	Difference
<u>LOCAL TAXES:</u>			
Personal Property Taxes (Net of Refunds)	\$1,443,374.26	\$1,430,772.65	(\$12,601.61)
Real Estate Taxes (Net of Refunds)*	\$12,498,606.23	\$12,169,601.77	(\$329,004.46)
Overlay	(\$256,540.78)	\$0.00	\$256,540.78
Tax Liens Redeemed	\$0.00	\$449,305.14	\$449,305.14
Tax Foreclosures	\$0.00	\$3,662.87	\$3,662.87
Total Local Taxes	\$13,685,439.71	\$14,053,342.43	\$367,902.72
<u>LOCAL RECEIPTS:</u>			
Motor Vehicle Excise (Net of Refunds)	\$800,000.00	\$974,755.21	\$174,755.21
Other Excise:			
Vessel Excise (Net of Refunds)	\$3,575.00	\$3,372.08	(\$202.92)
Meals Excise	\$18,000.00	\$18,309.52	\$309.52
Penalties & Interest on Taxes & Excises	\$67,080.00	\$226,045.84	\$158,965.84
Payments in Lieu of Taxes	\$3,376.90	\$3,376.90	\$0.00
Fees	\$50,000.00	\$56,179.79	\$6,179.79
Landfill Fees	\$185,000.00	\$210,407.22	\$25,407.22
Other Departmental Revenue	\$42,000.00	\$60,162.87	\$18,162.87
Licenses & Permits	\$228,000.00	\$358,947.46	\$130,947.46
Fines & Forfeits	\$2,200.00	\$4,515.00	\$2,315.00
Sales of Inventory	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$13,000.00	\$9,170.20	(\$3,829.80)
Miscellaneous Revenue	\$0.00	\$242,531.03	\$242,531.03
Total Local Receipts	\$1,412,231.90	\$2,167,773.12	\$755,541.22
<u>STATE RECEIPTS:</u>			
Loss of Taxes, Abatements: Veterans, Blind & Surviving Spouses, Chapter 59	\$27,725.00	\$25,498.00	(\$2,227.00)
Loss of Taxes, Elderly, Chapter 73	\$12,048.00	\$12,550.00	\$502.00
Veterans Benefits, Chapter 115	\$69,029.00	\$63,984.00	(\$5,045.00)
State Owned Land	\$3,940.00	\$3,940.00	\$0.00
Lottery, Beano, Charity Games, Chapter 29	\$688,044.00	\$688,044.00	\$0.00
Total State Receipts	\$800,786.00	\$794,016.00	(\$6,770.00)
<u>TRANSFERS FROM OTHER FUNDS:</u>			
Special Revenue Funds:			
Ambulance	\$339,351.04	\$339,351.04	\$0.00
Title V	\$10,490.00	\$10,490.00	\$0.00
MWI&M Fund	\$0.00	\$0.00	\$0.00
Other YE Account Closings	\$0.00	\$3,342.00	\$3,342.00
Capitol Project-Close out unused free cash	\$0.00	\$45,893.38	\$45,893.38
Sewer Enterprise	\$43,989.23	\$43,989.23	\$0.00
Stabilization	\$0.00	\$0.00	\$0.00
Total Transfers From Other Fund	\$393,830.27	\$443,065.65	\$49,235.38
<u>OTHER AVAILABLE FUNDS:</u>			
Free Cash FY14 voted to use in FY15	\$61,625.00	N/A	(\$61,625.00)
Free Cash FY15	\$619,246.86	N/A	(\$619,246.86)
Total Other Available Funds	\$680,871.86	N/A	(\$680,871.86)
TOTAL ALL REVENUES	\$16,973,159.74	\$17,458,197.20	\$485,037.46

*Includes 60 day accruals

TOWN OF DIGHTON

FISCAL YEAR 2015

BUDGET ENTRIES

EXPENDITURES

	Budget	Actual	Difference
<u>TOWN BUDGETS:</u>			
General Government	\$1,142,586.24	\$1,058,769.97	\$83,816.27
Public Safety	\$2,593,590.09	\$2,416,411.57	\$177,178.52
Education	\$8,822,031.00	\$8,798,947.00	\$23,084.00
D-R Assessment Reduction	\$0.00	\$0.00	\$0.00
Highways	\$655,204.05	\$905,805.84	(\$250,601.79)
Sanitation	\$441,422.45	\$419,798.09	\$21,624.36
Other Environmental	\$13,500.00	\$9,754.45	\$3,745.55
Human Services	\$285,093.95	\$253,962.44	\$31,131.51
Culture & Recreation	\$246,510.00	\$243,077.85	\$3,432.15
Debt Service	\$10,490.00	\$10,490.00	\$0.00
Employee Benefits	\$1,413,124.57	\$1,310,062.94	\$103,061.63
Settlements & Judgments	\$15,000.00	\$15,000.00	\$0.00
Liability Insurance	<u>\$110,837.00</u>	<u>\$99,007.50</u>	<u>\$11,829.50</u>
Total FY 2015 Budget Appropriations	\$15,749,389.35	\$15,541,087.65	\$208,301.70
*Includes any Reserve and Year End Transfers	*		

Fiscal Year 2015 Special Articles:

Intern Reimbursement	\$625.00	\$375.00	\$250.00
FY14 Audit	\$17,500.00	\$17,500.00	\$0.00
FY16 Cert Reval	\$7,000.00	\$4,250.00	\$2,750.00
FY16 Tri Cert Reval-Aquaria & Equipower	\$27,000.00	\$27,000.00	\$0.00
Purchase Order Module	\$4,030.00	\$4,030.00	\$0.00
ARCGIS Software	\$3,500.00	\$2,857.00	\$643.00
Road Layouts	\$5,500.00	\$0.00	\$5,500.00
Copier	\$3,500.00	\$3,500.00	\$0.00
Emergency Generator Install-Town Hall	\$16,000.00	\$16,000.00	\$0.00
Prime Time Roof Repair	\$20,000.00	\$20,000.00	\$0.00
Salt Shed Roof Repair	\$30,000.00	\$0.00	\$30,000.00
Fire Station 1 Roof Repair	\$86,625.00	\$79,600.80	\$7,024.20
Fire Station Doors Upgrade	\$4,500.00	\$3,698.00	\$802.00
9 Tasers & Power Magazines	\$11,328.86	\$11,328.86	\$0.00
Radio Repeater System Repair	\$70,000.00	\$0.00	\$70,000.00
Fire Hose Inspection & Testing	\$4,500.00	\$4,008.45	\$491.55
Heavy Rescue Air Bag Lift Set	\$7,500.00	\$7,460.00	\$40.00
Thermal Imaging Camera	\$10,000.00	\$10,000.00	\$0.00
Portable Radios & Accessories	\$37,650.00	\$37,650.00	\$0.00
Ambulance- Yr 3 of 5	\$52,089.61	\$52,089.61	\$0.00
Emergency Rescue/Pumper-Yr 6 of 10	\$52,636.27	\$52,636.27	\$0.00
CPR Chest Compression Device	\$14,000.00	\$13,923.00	\$77.00
20 Ton Trailer	\$22,000.00	\$0.00	\$22,000.00
One-Ton Truck	\$61,000.00	\$54,274.95	\$6,725.05
FY2015 Prior Year Bills	<u>\$54,212.20</u>	<u>\$53,854.73</u>	<u>\$357.47</u>
Total FY 2015 Special Articles	\$622,696.94	\$476,036.67	\$146,660.27
	*		

Total Town Budgets	\$16,372,086.29	\$16,017,124.32	\$354,961.97
Prior Year Appropriations - Expended in FY 2015		\$55,552.25	(\$55,552.25)

OTHER FINANCING USES:

County Assessment	\$91,664.00	\$91,663.59	\$0.41
State Assessments	\$59,920.00	\$59,920.00	\$0.00
Transfers to Capital Projects	\$100,000.00	\$100,000.00	\$0.00
Transfers to Trust-Stabilization	\$100,000.00	\$100,000.00	\$0.00
Transfer to OPEB	\$50,000.00	\$50,000.00	\$0.00
YE Transfer to Special Revenue-Ambulance	\$0.00	\$34,953.84	(\$34,953.84)
YE Transfers to Special Revenue -M W I & M Funds	<u>\$0.00</u>	<u>\$1,686.04</u>	<u>(\$1,686.04)</u>
Total Other Financing Uses	\$401,584.00	\$438,223.47	(\$36,639.47)

OTHER:

Prior Fiscal Year Fund Deficits			
Appropriation Deficits			
Snow & Ice Removal	\$199,489.45	N/A	\$199,489.45
Tax Titles	\$0.00	N/A	\$0.00
Court Judgments	\$0.00	N/A	\$0.00
Over/Under Assessments	\$0.00	N/A	\$0.00
Abatements & Exemptions (Overlay Deficit)	\$0.00	N/A	\$0.00
Receivable Balance Adjustments	<u>\$0.00</u>	<u>N/A</u>	<u>\$0.00</u>
Total Prior Fiscal Year Deficits	\$199,489.45	N/A	\$199,489.45

TOTAL ALL EXPENDITURES	\$16,973,159.74	\$16,510,900.04	\$462,259.70
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TOWN OF DIGHTON

FISCAL YEAR 2015

BUDGET ENTRIES

FISCAL YEAR 2015 CHANGES IN FUND BALANCE

Fund Balance, June 30, 2014	\$1,483,113.96
Revenues Closed to Fund Balance for FY 2015	\$17,458,197.20
Expenditures Closed to Fund Balance for FY 2015	<u>(\$16,510,900.04)</u>
Fund Balance, June 30, 2015	<u>\$2,430,411.12</u>

Fund Balance, June 30, 2014	\$1,483,113.96
Favorable Revenue Difference	\$485,037.46
Favorable Expenditure Difference	<u>\$462,259.70</u>
Fund Balance, June 30, 2015	<u>\$2,430,411.12</u>

HIGHWAY IMPROVEMENT FUNDS (230)

FY 2015

RECEIPTS

Commonwealth of Mass.	<u>\$450,259.98</u>	\$450,259.98
Total Cash Receipts		<u>(\$341,120.43)</u>
Cash Balance 7/1/14		<u>\$109,139.55</u>

DISBURSEMENTS

Roadway Resurfacing	\$148,693.14	
Off Duty Police Detail	\$2,501.32	
Engineering & R O W	\$0.00	
Additional Equipment	<u>\$0.00</u>	
 Total Cash Disbursements		\$151,194.46
 Less: Warrants Payable 6/30/15		<u>\$0.00</u>
		\$151,194.46
 Cash Balance 6/30/15		<u>(\$42,054.91)</u>
		<u>\$109,139.55</u>

OTHER SPECIAL REVENUE FUNDS

FY2015

RECEIPTS

ACCOUNT #

FEDERAL GRANTS:

FY14 Bullet Proof Vests	3590-14	\$0.00	
		<u>\$0.00</u>	\$0.00

STATE GRANTS:

FY15 Elections Grants	3170-15	\$1,061.00	
FY15 Bullet Proof Vest	3590-15	\$4,653.90	
FY15 Fire Safe Grant	3110-15	\$4,423.00	
FY14 WRRRP Grant	3117-14	\$38,471.47	
Title V Grant Funds	3090-12	\$0.00	
Title V Temp Borrowing	3090-40	\$8,630.79	
FY15 EMP Grant	3127-15	\$4,385.41	
FY15 COA Formula Grant	3100-15	\$10,792.00	
FY15 MEG / LIG Grant	3120-15	\$8,636.81	
FY15 Library Planning & Design Grant	3740-15	\$40,000.00	
FY15 Arts Lottery Grant	3130-15	<u>\$4,300.00</u>	\$125,354.38

COUNTY GRANTS

		<u>\$0.00</u>	\$0.00
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RECEIPTS RESERVED:

Conservation/Wetlands Fees	3000-40	\$3,395.00	
Conservation Rollback Taxes:	4100-40	\$3,105.91	
Interest Earned	4100-40	\$539.58	
M W I & M Fund (Mooring Fees)	3015-40	\$550.00	
Ambulance Fees	3020-40	\$461,890.25	
Sale of Cemetery Lots	3025-40	\$1,100.00	
Title V Betterment Payments	3090-40	\$19,067.39	
Title V Betterment Interest Payments	3090-40	<u>\$3,534.79</u>	\$493,182.92

REVOLVING FUNDS:

Planning Board-Fees	3250-40	\$13,820.00	
Prime Time	3270-40	\$133,190.00	
Library-Fines	3280-40	\$2,434.35	
Library-Copies	3290-40	\$392.95	
Recreation-C44S53D	4110-40	\$3,885.00	
	4110-40 Interest	<u>\$0.00</u>	\$153,722.30

OTHER SPECIAL REVENUE:Gifts & Donations

Dighton Power Charitable Fund Earnings on Investments	3310-40	\$0.05	
Dighton Power-Generator Install Gift	3181-40	\$1,208.87	
Police-Reserve-Training & Equip Gift	3184-40	\$1,500.00	
Fire-Reserve-Training & Equip Gift	3183-40	\$1,500.00	
Animal Shelter Gifts	3336-40	\$0.00	
Fire Department-Gifts	3340-40	\$3,020.00	
RMSCU Trailer Support	3605-40	\$2,000.00	
Hwy-Reserve-Training & Equip Gift	3182-40	\$1,500.00	
Council on Aging-Gifts	3350-40	\$3,079.50	
Prime Time-Romero Gifts	3380-40	\$20,000.00	
DPL New Library Building Gifts	3405-40 Interest	\$303.13	
Library Arts-Gifts	3410-40	\$1,153.00	
Cable-Gifts	3430-40	\$21,608.29	
Prime Time Gifts & Donations	3500-40	\$6,510.00	
Recreation Gifts & Donations	3505-40	<u>\$0.00</u>	\$63,382.84

Other

Art's Council Interest	3130-40	\$2.80	
Law Enforcement Trust	3197-40	\$0.00	
Orchards Affordable Housing Fund	4135-10 Interest	\$245.11	
North Wood Affordable Housing Fund	4146-40	<u>\$0.00</u>	\$247.91

53G ACCOUNTS-OUTSIDE CONSULTANTS

Sewer-Hawthorne Development 53G	3962-40	\$10,054.09	
Sewer-Stonegate Landing LLC 53G	3963-40	\$10,160.14	
Conservation-Simons Construction 53G	4066-40	\$0.08	
Conservation-Hawthorne Development 53G	4069-40	\$1.45	
Conservation-Somerset Woods Village LLC 53G	4071-40	\$7,284.99	
Conservation-Treviicos Corp 53G	4107-40	\$0.86	
Planning Board-Bushwood 53G	3210-40	\$2.28	
Planning Board-Richmond Hill 53G	3450-40	(\$563.82)	
Planning Board-Hunter's Hill 53G	3520-40	\$0.84	
Planning Board-Shan Lee Estates 53G	3610-40	(\$997.08)	
Planning Board-Wellington Acres 53G	3611-40	\$12,508.09	
Planning Board-Meadow Acres 53G	3640-40	(\$1,437.05)	
Planning Board-Amarals' Estates 53G	3720-40	(\$43.69)	
Planning Board-Hillcrest Estates 53G	3830-40	\$1.93	
Planning Board-Northwoods Estates 53G	3878-40	(\$3.19)	
Planning Board-Lilia Lane 53G	3879-40	(\$76.74)	
Planning Board-Aquaria 53G	3882-40	(\$926.04)	
Planning Board-Emma's Way 53G	3883-40	(\$34.09)	
Planning Board-Julians Way Extension 53G	3885-40	(\$1,124.77)	
Planning Board-Elm Street Estates 53G	3955-40	\$0.10	
Planning Board-Sample Meadows 53G	3966-40	(\$992.91)	
Planning Board-Andrews Farm II 53G	3970-40	(\$937.86)	
Planning Board-Parkview Estates 53G	3972-40	(\$529.21)	
Planning Board-Bella Energy 53G	3973-40	\$3,001.74	
Planning Board-Knotty Pine Estates 53G	3975-40	\$3.38	
Planning Board-1209 Somerset Ave 53G	3985-40	\$2.33	
Planning Board-Spectra Energy 53G	3995-40	\$0.61	
Planning Board-Wilson Way 53G	3996-40	\$2,001.34	
Planning Board-Main St Solar 53G	3997-40	\$3,002.33	
Planning Board-Hawthorne Development 53G	4015-40	\$1.03	
Planning Board-Center Street Woods 53G	4020-40	\$3,004.11	
Planning Board-Old Williams Estates 53G	4025-40	\$4.94	
Planning Board-ISM Solar 53G	4026-40	\$1.21	
Planning Board-Bellas Retail Building 53G	4035-40	(\$876.60)	
Planning Board-Hunters Hill Silvertown 53G	4036-40	\$2.25	
Planning Board-The Reserve 53G	4045-40	\$1,008.67	
Planning Board-Trevicos 53G	4046-40	(\$152.61)	
Planning Board-Maple Street Recreation Facility 53G	4048-40	(\$743.59)	
Planning Board-Dighton Development LLC 53G	4049-40	\$3,002.35	
Planning Board-Cedar Estates 53G	4070-40	\$2,501.99	
Planning Board-Council Oak 2 53G	4080-40	\$4.05	
Planning Board-Williams Street Estates 53G	4090-40	\$4.75	
Board of Appeals-Arborcrest 53G	3620-40	\$5.30	
Board of Appeals-Stonegate Landing 53G	3630-40	\$0.94	
Board of Appeals-Earnest Cote 53G	3876-40	\$2.00	
Board of Appeals-Somerset Woods Village LLC 53G	3877-40	\$41,232.85	
Board of Appeals-Puddingstone Circle 53G	3884-40	(\$80.99)	
Board of Appeals-Chestnut St 53G	3886-40	(\$243.44)	
Board of Appeals-Stoney Ridge Estates 53G	3887-40	\$20,506.39	
Board of Appeals-Robert Bastis 53G	3888-40	(\$0.81)	
Board of Appeals-Clifford Wilson 53G	3889-40	(\$0.03)	
Board of Appeals-Dighton Woods 53G	3920-40	\$9,503.09	
Board of Appeals-The Pines 53G	4130-40	\$16,006.26	\$135,054.24
	Total Other Special Revenues		\$198,684.99
<u>TRANSFERS:</u>			
Transfer from General Fund-Unused Ambulance Funds	3020-40	\$34,953.84	
Transfer from General Fund-M W I & M Fund	3015-40	\$1,686.04	\$36,639.88
Total Cash Receipts			\$1,007,584.47
Cash Balance 7/1/15			\$1,504,511.80
			<u>\$2,512,096.27</u>

OTHER SPECIAL REVENUE FUNDS

DISBURSEMENTS

ACCOUNT #

FEDERAL GRANTS:

FY14 Bullet Proof Vests 3590-14 \$0.00 \$0.00

STATE GRANTS:

FY13 Elections Grant 3170-13 \$381.36
FY15 Elections Grants 3170-15 \$574.44
FY02 Bullet Proof Vest Grant 3590-02 \$90.00
FY15 Bullet Proof Vest Grant 3590-15 \$4,653.90
FY13 Fire Safe Grant 3110-13 \$3,476.22
FY14 Fire Safe Grant 3110-14 \$540.02
FY14 HMEP Grant 3116-15 \$1,493.35
RMSCU Trailer Support 3605-40 \$0.00
FY15 WRRRP Reimbursable Grant 3117-15 \$43,192.69
FY15 COA Formula Grant 3100-15 \$10,792.00
FY09 MEG / LIG Grant 3120-09 \$3,804.82
FY10 MEG / LIG Grant 3120-10 \$4,675.90
FY14 Arts Lottery Grant 3130-14 \$2,218.03
FY15 Arts Lottery Grant 3130-15 \$2,134.97
FY15 EMP Grant 3127-15 \$4,385.41
Title V Loans Paid Out 3090-40 \$31,375.00
Title V Grant-12 3090-12 \$0.00
Title V Grant-97 3090-97 \$0.00 \$113,788.11

COUNTY GRANTS

\$0.00 \$0.00

RECEIPTS RESERVED:

Conservation/Wetlands Fees 3000-40 \$5,036.40
Conservation Rollback Taxes: 4100-40 \$823.00 \$5,859.40

REVOLVING FUNDS:

Planning Board-Fees 3250-40 \$8,419.57
Council on Aging-Prime Time 3270-40 \$133,854.12
Library-Fines 3280-40 \$1,236.68
Library-Copies 3290-40 \$407.58
Recreation-C44S53D 4110-40 \$775.00 \$144,692.95

OTHER SPECIAL REVENUE:

Gifts & Donations

Dighton Power Charitable Fund 3310-40 \$1,208.87
Dighton Power-Generator Install Gift 3181-40 \$1,208.87
Police-Reserve-Training & Equip Gift 3184-40 \$1,500.00
Fire-Reserve-Training & Equip Gift 3183-40 \$1,305.00
Fire Department-Gifts 3340-40 \$1,255.05
Hwy-Reserve-Training & Equip Gift 3182-40 \$1,500.00
Council on Aging-Gifts 3350-40 \$5,080.00
Prime Time-Romero Gifts 3380-40 \$17,700.00
Library -Gifts 3390-40 \$0.00
Library Arts-Gifts 3410-40 \$705.00
Historical Seg. School Gifts 3420-40 \$0.00
Cable Committee Gifts 3430-40 \$2,730.87
Prime Time Gifts & Donations 3500-40 \$8,571.75 \$42,765.41

Other

Law Enforcement Trust 3197-40 \$0.00
Dighton Woods Affordable Housing Fund 4145-40 \$0.00
The Pines Affordable Housing Fund 4155-40 \$0.00 \$0.00

53G ACCOUNTS-OUTSIDE CONSULTANTS

Sewer-Hawthorne Development 53G	3962-40	\$10,054.09	
Sewer-Stonegate Landing LLC 53G	3963-40	\$9,657.47	
Conservation-Somerset Woods Village LLC 53G	4071-40	\$10,585.83	
Planning Board-Bushwood 53G	3210-40	\$1,663.67	
Planning Board-Hunter's Hill 53G	3520-40	\$358.20	
Planning Board-Wellington Acres 53G	3611-40	\$5,917.43	
Planning Board-Bella Energy 53G	3973-40	\$819.72	
Planning Board-Knotty Pine Estates 53G	3975-40	\$234.56	
Planning Board-Main St Solar 53G	3997-40	\$264.96	
Planning Board-Center Street Woods 53G	4020-40	\$5,020.76	
Planning Board-Old Williams Estates 53G	4025-40	\$1,622.00	
Planning Board-Hunters Hill Silvertown 53G	4036-40	\$240.12	
Planning Board-The Reserve 53G	4045-40	\$1,140.00	
Planning Board-Dighton Development LLC 53G	4049-40	\$2,373.87	
Planning Board-Cedar Estates 53G	4070-40	\$869.00	
Board of Appeals-Stonegate Landing 53G	3630-40	\$736.00	
Board of Appeals-Somerset Woods Village LLC 53G	3877-40	\$36,927.75	
Board of Appeals-Stoney Ridge Estates 53G	3887-40	\$19,642.90	
Board of Appeals-Dighton Woods 53G	3920-40	\$7,882.30	
Board of Appeals-The Pines 53G	4130-40	<u>\$17,859.60</u>	<u>\$133,870.23</u>
	Total Other Special Revenue		\$176,635.64
<u>Other Financing Uses TRANSFERS:</u>			
Transfer to General Fund-Ambulance Fees	3020-40	\$339,351.04	
Transfer to General Fund-Cruiser Ins Reimb	3846-14	\$3,342.00	
Transfer to General Fund-Title V Funds	3090-40	<u>\$10,490.00</u>	<u>\$353,183.04</u>
Total Cash Disbursements			<u>\$794,159.14</u>
Less: Warrants Payable 6/30/15			<u>(\$23,184.86)</u>
			\$770,974.28
Cash Balance 6/30/15			<u>\$1,741,121.99</u>
			<u>\$2,512,096.27</u>

PROGRAM NUMBER	FUND BALANCE 7/1/2014	4135 TAXES	4580 FEDERAL	4683 STATE	4370 4771 FEES & FINES	4830 GIFTS	4720 COUNTY	4750, 4751 4752 PYMNTS	4840 MISC	4820 EARNINGS ON INVEST.	4970 TRANSFERS IN/REFUNDS	TOTAL RECEIPTS	51XX SALARY	52XX-57XX EXPEND.	52XX-57XX LOANS OUT	5800 CONST.	5850-5899 CAP. OUTLAY	59XX TRANSFERS OUT	TOTAL EXPENDED	FUND BALANCE 6/30/2015
SPECIAL REVENUE FUNDS (240)																				
FEDERAL GRANTS																				
3590-14												\$0.00							\$0.00	\$2,780.59
3127-10												\$0.00							\$0.00	\$2,500.00
												\$0.00							\$0.00	\$0.00
	TOTAL FEDERAL GRANTS	\$5,280.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,280.59
STATE GRANTS																				
GENERAL																				
3170-13												\$0.00	\$381.36						\$381.36	\$0.00
3170-15												\$1,061.00	\$574.44						\$574.44	\$486.56
												\$0.00							\$0.00	\$0.00
	TOTAL GENERAL	\$381.36	\$0.00	\$0.00	\$1,061.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,061.00	\$955.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$955.80	\$486.56
PUBLIC SAFETY																				
3134-12												\$0.00							\$0.00	\$0.00
3136-14												\$0.00							\$0.00	\$0.00
3590-02												\$0.00		\$90.00					\$90.00	\$0.00
3590-15												\$4,653.90		\$4,653.90					\$4,653.90	\$0.00
3127-12												\$0.00							\$0.00	\$0.00
3110-13												\$0.00	\$658.74	\$2,817.48					\$3,476.22	\$0.00
3110-14												\$0.00		\$540.02					\$540.02	\$3,545.98
3110-15												\$4,423.00							\$0.00	\$4,423.00
3116-15												\$0.00		\$1,493.35					\$1,493.35	-\$1,493.35
3115-14												\$0.00							\$0.00	\$0.00
	TOTAL PUBLIC SAFETY	\$7,652.22	\$0.00	\$0.00	\$9,076.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,076.90	\$658.74	\$9,594.75	\$0.00	\$0.00	\$0.00	\$0.00	\$10,253.49	\$6,475.63
HIGHWAY GRANTS																				
3117-14												\$38,471.47							\$0.00	\$0.00
3117-15												\$0.00		\$43,192.69					\$43,192.69	-\$43,192.69
	TOTAL HIGHWAY GRANTS	-\$38,471.47	\$0.00	\$0.00	\$38,471.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,471.47	\$0.00	\$43,192.69	\$0.00	\$0.00	\$0.00	\$0.00	\$43,192.69	-\$43,192.69
MEMA GRANTS																				
4060-04												\$0.00							\$0.00	\$143.75
	TOTAL MEMA GRANTS	\$143.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$143.75
HUMAN SERVICES																				
3127-15												\$4,385.41							\$4,385.41	\$0.00
	TOTAL HUMAN SERVICES	\$0.00	\$0.00	\$0.00	\$4,385.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,385.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,385.41	\$0.00
CULTURE & RECREATION																				
3130-14												\$0.00		\$2,218.03					\$2,218.03	\$0.00
3130-15												\$4,300.00		\$2,134.97					\$2,134.97	\$2,165.03
	TOTAL CULTURE & RECREATION	\$2,218.03	\$0.00	\$0.00	\$4,300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,300.00	\$0.00	\$4,353.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,353.00	\$2,165.03
COUNCIL ON AGING																				
3100-15												\$10,792.00	\$5,828.36	\$4,963.64					\$10,792.00	\$0.00
	TOTAL COUNCIL ON AGING	\$0.00	\$0.00	\$0.00	\$10,792.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,792.00	\$5,828.36	\$4,963.64	\$0.00	\$0.00	\$0.00	\$0.00	\$10,792.00	\$0.00
LIBRARY																				
3120-09												\$0.00		\$3,804.82					\$3,804.82	\$0.00
3120-10												\$0.00		\$4,675.90					\$4,675.90	\$1,608.07
3120-11												\$0.00		\$0.00					\$0.00	\$6,444.82
3120-12												\$0.00		\$0.00					\$0.00	\$6,447.64
3120-13												\$0.00		\$0.00					\$0.00	\$6,651.75
3120-14												\$0.00		\$0.00					\$0.00	\$6,557.44
3120-15												\$8,636.81		\$0.00					\$8,636.81	\$8,636.81
3740-15												\$40,000.00		\$0.00					\$0.00	\$40,000.00
	TOTAL LIBRARY	\$36,190.44	\$0.00	\$0.00	\$48,636.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$48,636.81	\$0.00	\$8,480.72	\$0.00	\$0.00	\$0.00	\$0.00	\$8,480.72	\$76,346.53
OTHER																				
3090-97												\$0.00							\$0.00	\$1,244.75
3090-12												\$0.00							\$0.00	\$6,900.00
	TOTAL OTHER	\$8,144.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,144.75
	TOTAL STATE GRANTS	\$16,259.08	\$0.00	\$0.00	\$116,723.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$116,723.59	\$7,442.90	\$70,584.80	\$0.00	\$0.00	\$4,385.41	\$0.00	\$82,413.11	\$50,569.56
COUNTY GRANTS																				
3990-04												\$0.00							\$0.00	\$81.33
	TOTAL COUNTY GRANTS	\$81.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$81.33
RECEIPTS RESERVED FOR APPROPRIATION																				
WETLANDS																				
3000-40												\$3,395.00		\$5,036.40					\$5,036.40	\$39,748.99
AMBULANCE																				
3020-40												\$34,953.84	\$496,844.09						\$339,351.04	\$867,094.56
MUNICIPAL WATERWAYS IMPROVEMENT & MAINTENANCE FUND																				
3015-40												\$1,686.04	\$2,236.04						\$0.00	\$5,215.04
SALE OF REAL ESTATE																				
3010-40												\$0.00							\$0.00	\$0.00
OTHER																				
3090-40												\$0.00		\$31,375.00					\$31,375.00	-\$247,595.53
3090-40												\$8,630.79							\$0.00	\$66,800.79
3090-40												\$22,602.18							\$10,490.00	\$203,396.92
3025-40												\$1,100.00							\$0.00	\$3,250.00
4100-40												\$3,645.49							\$823.00	\$218,689.39
	TOTAL OTHER	\$251,251.11	\$3,105.91	\$0.00	\$8,630.79	\$1,100.00	\$0.00	\$0.00	\$22,602.18	\$0.00	\$539.58	\$35,978.46	\$0.00	\$0.00	\$31,375.00	\$0.00	\$823.00	\$10,490.00	\$42,688.00	\$244,541.57
	TOTAL RECEIPTS RESERVED FOR APPROP.	\$1,005,222.01	\$3,105.91	\$0.00	\$8,630.79	\$466,935.25	\$0.00	\$0.00	\$22,602.18	\$0.00	\$539.58	\$36,639.88	\$538,453.59	\$0.00	\$5,036.40	\$31,375.00	\$823.00	\$349,841.04	\$387,075.44	\$1,156,600.16
REVOLVING FUNDS																				
CH. 44 53E 1/2																				
3250-40												\$13,820.00		\$8,419.57					\$8,419.57	\$9,063.54
3270-40												\$133,190.00	\$125,838.57	\$8,015.55					\$133,854.12	\$35,100.62
3290-40												\$392.95		\$407.58					\$407.58	\$134.69
3280-40												\$2,434.35		\$1,236.68					\$1,236.68	\$2,391.31
CH44 53D																				
4110-40												\$3,885.00	\$375.00	\$400.00					\$775	

OTHER SPECIAL REVENUE																						
GIFTS & DONATIONS:																						
3310-40	DIGHTON POWER	\$1,208.82										\$0.05		\$0.05					\$1,208.87	\$1,208.87	\$0.00	
3181-40	DIGHTON POWER-GENERATOR INSTALL GIFT	\$0.00					\$1,208.87							\$1,208.87					\$1,208.87	\$1,208.87	\$0.00	
3184-40	POLICE-RESERVE-TRAINING & EQUIP GIFT	\$0.00					\$1,500.00							\$1,500.00					\$1,500.00	\$1,500.00	\$0.00	
3183-40	FIRE-RESERVE-TRAINING & EQUIP GIFT	\$0.00					\$1,500.00							\$1,500.00					\$1,305.00	\$1,305.00	\$195.00	
3340-40	FIRE	\$7,952.90					\$3,020.00							\$3,020.00					\$260.00	\$1,255.05	\$9,717.85	
3605-40	RMSCU TRAILER SUPPORT	\$1,053.08					\$2,000.00							\$2,000.00					\$995.05	\$0.00	\$3,053.08	
3336-40	ANIMAL SHELTER GIFTS	\$770.00												\$0.00						\$0.00	\$770.00	
3182-40	HIGHWAY-RESERVE-TRAINING & EQUIP GIFT	\$0.00					\$1,500.00							\$1,500.00						\$1,500.00	\$0.00	
3355-40	CEMETERY GIFTS	\$25.00												\$0.00						\$0.00	\$25.00	
3350-40	COUNCIL ON AGING	\$33,761.51					\$3,079.50							\$3,079.50					\$5,080.00	\$5,080.00	\$31,761.01	
3370-40	COUNCIL ON AGING-ROMERO	\$7,223.57												\$0.00						\$0.00	\$7,223.57	
3500-40	PRIME TIME	\$16,385.17					\$6,510.00							\$6,510.00					\$8,571.75	\$8,571.75	\$14,323.42	
3380-40	PRIME TIME-ROMERO	\$28.00					\$20,000.00							\$20,000.00					\$17,700.00	\$17,700.00	\$2,328.00	
3390-40	LIBRARY	\$9,337.13												\$0.00						\$0.00	\$9,337.13	
3405-40	DPL NEW LIBRARY BUILDING GIFTS	\$46,507.59										\$303.13		\$303.13						\$0.00	\$46,810.72	
3410-40	LIBRARY ARTS	\$488.00					\$1,153.00							\$1,153.00					\$705.00	\$705.00	\$936.00	
3334-40	RECREATION-EASTER EGG HUNT GIFTS	\$0.00												\$0.00						\$0.00	\$0.00	
3337-40	RECREATION-TENNIS COURT REVITALIZATION GIFTS	\$4,050.00												\$0.00						\$0.00	\$4,050.00	
3505-40	RECREATION	\$100.00												\$0.00						\$0.00	\$100.00	
3420-40	HISTORICAL-SEGREGANSETT SCHOOL	\$4,853.35												\$0.00						\$0.00	\$4,853.35	
3430-40	CABLE	\$110,855.36					\$21,608.29							\$21,608.29	\$1,094.00				\$1,636.87	\$2,730.87	\$129,732.78	
3220-40	CONSERVATION-BRIARWOOD	\$1,000.00												\$0.00						\$0.00	\$1,000.00	
	TOTAL GIFTS & DONATIONS	\$245,599.48	\$0.00	\$0.00	\$0.00	\$0.00	\$63,079.66	\$0.00	\$0.00	\$0.00	\$0.00	\$303.18	\$0.00	\$63,382.84	\$1,094.00	\$39,371.36	\$0.00	\$0.00	\$2,300.05	\$0.00	\$42,765.41	\$266,216.91
OTHER SPECIAL REVENUE FUNDS																						
OTHER:																						
3130-40	ART'S COUCIL INTEREST	\$28.57										\$2.80		\$2.80						\$0.00	\$31.37	
3197-40	BC ANTI-CRIME TASK FORCE/LAW ENFORCEMENT TR	\$204.50												\$0.00						\$0.00	\$204.50	
3318-40	FUEL ASSISTANCE FUND	\$250.00												\$0.00						\$0.00	\$250.00	
3844-13	HWY-GREAT DANE INSURANCE REIMBURSEMENT	\$0.00												\$0.00						\$0.00	\$0.00	
3845-14	POLICE CRUISER INSURANCE REIMB-2011 CV	\$0.00												\$0.00						\$0.00	\$0.00	
3846-14	POLICE CRUISER INSURANCE REIMB-2010 CV	\$3,342.00												\$0.00					\$3,342.00	\$3,342.00	\$0.00	
3848-13	HWY-05 FORD F-750 INSURANCE REIMBURSEMENT	\$0.00												\$0.00						\$0.00	\$0.00	
3849-13	HWY-CHIPPER & TRUCK INSURANCE REIMBURSEMEN	\$0.00												\$0.00						\$0.00	\$0.00	
4115-40	TRICENTENNIAL CELEBRATION	\$0.00												\$0.00						\$0.00	\$0.00	
4117-40	TRICENTENNIAL BALL & SPEC EVENTS	\$0.00												\$0.00						\$0.00	\$0.00	
4125-40	MUNICIPAL BUILDING INSURANCE FUND	\$10,000.00												\$0.00						\$0.00	\$10,000.00	
4135-40	ORCHARDS AFFORDABLE HOUSING FUND	\$122,543.78										\$245.11		\$245.11						\$0.00	\$122,788.89	
4146-40	NORTH WOODS AFFORDABLE HOUSING FUND	\$10,000.00												\$0.00						\$0.00	\$10,000.00	
4155-40	THE PINES AFFORDABLE HOUSING FUND	\$812.05												\$0.00						\$0.00	\$812.05	
	TOTAL OTHER	\$147,180.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$247.91	\$0.00	\$247.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,342.00	\$144,086.81
C.44 S. 53G ACCOUNTS-OUTSIDE CONSULTANTS																						
3962-40	SEWER-HAWTHORNE DEVELOPMENT 53G	\$0.00								\$10,050.00	\$4.09			\$10,054.09					\$10,054.09	\$10,054.09	\$0.00	
3963-40	SEWER-STONEGATE LANDING LLC 53G	\$0.03								\$10,156.23	\$3.91			\$10,160.14					\$9,657.47	\$9,657.47	\$502.70	
4066-40	CON-SIMONS CONSTRUCTION 53G	\$35.81									\$0.08			\$0.08						\$0.00	\$35.89	
4069-40	CON-HAWTHORNE DEVELOPEMENT 53G	\$724.31									\$1.45			\$1.45						\$0.00	\$725.76	
4071-40	CON-SOMERSET WOODS VILLAGE LLC 53G	\$3,471.44								\$7,280.00	\$4.99			\$7,284.99					\$10,585.83	\$10,585.83	\$170.60	
4107-40	CON-TREVICOS CORP 53G	\$427.31									\$0.86			\$0.86						\$0.00	\$428.17	
3210-40	PB-BUSHWOOD 53G	\$1,661.49									\$2.28			\$2.28					\$1,663.67	\$1,663.67	\$0.10	
3450-40	PB-RICHMOND HILL 53G	\$563.82								-\$564.85	\$1.03			-\$563.82					\$0.00	\$0.00	\$0.00	
3520-40	PB-HUNTER'S HILL 53G	\$561.71									\$0.84			\$0.84					\$358.20	\$358.20	\$204.35	
3610-40	PB-SHAN-LEE ESTATES 53G	\$997.08									\$1.82			-\$997.08					\$0.00	\$0.00	\$0.00	
3611-40	PB-WELLINGTON ACRES 53G	\$330.67									\$8.09			\$12,508.09					\$5,917.43	\$5,917.43	\$6,921.33	
3640-40	PB-MEADOW ACRES 53G	\$1,437.05									-\$1,439.67			-\$1,437.05					\$0.00	\$0.00	\$0.00	
3720-40	PB-AMARAL'S ESTATES 53G	\$43.69									-\$43.77			-\$43.69					\$0.00	\$0.00	\$0.00	
3830-40	PB-HILLCREST ESTATES 53G	\$964.40									\$1.93			\$1.93					\$0.00	\$0.00	\$966.33	
3878-40	PB-NORTHWOODS ESTATES 53G	\$3.19									\$0.01			-\$3.19					\$0.00	\$0.00	\$0.00	
3879-40	PB-LILIA LANE 53G	\$76.74									-\$76.87			-\$76.74					\$0.00	\$0.00	\$0.00	
3882-40	PB-AQUARIA 53G	\$926.04									\$1.69			-\$926.04					\$0.00	\$0.00	\$0.00	
3883-40	PB-EMMA'S WAY 53G	\$34.09									-\$34.15			-\$34.09					\$0.00	\$0.00	\$0.00	
3885-40	PB-JULIANS WAY EXTENSION 53G	\$1,124.77									\$2.06			-\$1,124.77					\$0.00	\$0.00	\$0.00	
3955-40	PB-ELM STREET ESTATES 53G	\$50.18									\$0.10			\$0.10					\$0.00	\$0.00	\$50.28	
3966-40	PB-SAMPLE MEADOWS 53G	\$992.91									-\$994.73			-\$992.91					\$0.00	\$0.00	\$0.00	
3970-40	PB-ANDREW'S FARM II 53G	\$937.86									\$1.72			-\$937.86					\$0.00	\$0.00	\$0.00	
3972-40	PB-PARKVIEW ESTATES 53G	\$529.21									-\$530.17			-\$529.21					\$0.00	\$0.00	\$0.00	
3973-40	PB-BELLA ENERGY 53G	\$0.00								\$3,000.00	\$1.74			\$3,001.74					\$819.72	\$819.72	\$2,182.02	
3975-40	PB-KNOTTY PINE ESTATES 53G	\$1,746.94									\$3.38			\$3.38					\$234.56	\$234.56	\$1,515.76	
3985-40	PB-1209 SOMERSET AVE 53G	\$1,166.19									\$2.33			\$2.33					\$0.00	\$0.00	\$1,168.52	
3995-40	PB-SPECTRA ENERGY 53G	\$304.66									\$0.61			\$0.61					\$0.00	\$0.00	\$305.27	
3996-40	PB-WILSON WAY 53G	\$0.00								\$2,000.00	\$1.34			\$2,001.34					\$0.00	\$0.00	\$2,001.34	
3997-40	PB-MAIN ST SOLAR 53G	\$0.00								\$3,000.00	\$2.33			\$3,002.33					\$264.96	\$264.96	\$2,737.37	
4015-40	PB-HAWTHORNE DEVELOPMENT 53G	\$513.73									\$1.03			\$1.03					\$0.00	\$0.00	\$514.76	
4020-40	PB-CENTER STREET WOODS 53G	\$3,009.13								\$3,000.00	\$4.11			\$3,004.11					\$5,020.76	\$5,020.76	\$992.48	
4025-40	PB-OLD WILLIAMS ESTATES 53G	\$2,465.05									\$4.94</											

CPA FUND - RECEIPTS - FY 2015

Local Taxes:

CPA Surcharge:			
2012 CPA Surcharge		\$3.65	
2013 CPA Surcharge		\$0.00	
2014 CPA Surcharge		\$1,365.99	
2015 CPA Surcharge		\$79,330.43	
CPA Tax Liens Redeemed		<u>\$1,007.53</u>	
			\$81,707.60

Local Receipts:

CPA Surcharge Interest		\$221.74	
Earnings on Investments		\$1,031.82	
Gifts, Grants, Donations		\$0.00	
Other Miscellaneous Revenue		<u>\$0.00</u>	
			\$1,253.56

State Receipts:

Commonwealth of Massachusetts:			
Distributions from State Trust Fund		<u>\$25,528.00</u>	
			\$25,528.00

Total Cash Receipts			\$108,489.16
Cash Balance 7/1/14			<u>\$394,664.80</u>

\$503,153.96

CPA FUND - DISBURSEMENTS - FY 2015

Fiscal Year 2015 Appropriations Expended

Professional & Technical		\$0.00	
Communications		\$124.20	
Dues & Subscriptions		<u>\$300.00</u>	
Total FY 2015 Appropriations Expended			\$424.20

Fiscal Year 2015 Projects	Project #	Funded By	
Tennis/Basketball Facility	2	FY15 CPA Reserve \$54.2K Open Space Reserve \$25K	\$75,461.31

FY2015 Prior Year Bills		<u>\$0.00</u>	
Total FY 2015 Special Articles			\$75,461.31

Prior Year Appropriations/Encumbrances		<u>\$0.00</u>	
Total Prior Year Appropriations Expended			<u>\$0.00</u>

Total Cash Disbursements \$75,885.51

Less: Warrants Payable 6/30/15 \$0.00
\$75,885.51

Cash Balance 6/30/15 \$427,268.45

\$503,153.96

CPA FUND - RESERVES - FY 2015

Fund Balance Reserved for :	7/1/2014	RESERVES	APPROPRIATIONS	CLOSED TO UFB	6/30/2015
Open Space	\$42,112.52	\$12,000.00	(\$25,000.00)		\$29,112.52
Historic Resources	\$42,112.52	\$12,000.00			\$54,112.52
Community Housing	\$42,112.52	\$12,000.00			\$54,112.52
Encumbrances	\$0.00	\$3,738.69			\$3,738.69
CPA Reserve	\$0.00	\$59,000.00	(\$54,200.00)	(\$4,800.00)	\$0.00

	7/1/2014	RECEIPTS	DISBURSEMENTS	RESERVES-NET	6/30/2015
Undesignated Fund Balance	\$268,327.24	\$108,489.16	\$75,885.51	\$14,738.69	\$286,192.20

CAPITAL PROJECT FUND (301)

FY 2015

POLICE/COMMUNICATIONS BUILDING PROJECT

RECEIPTS

*FY15 FREE CASH USED

\$54,106.62

Total Cash Receipts

\$54,106.62

Cash Balance 7/1/13

\$0.00

* \$100,000 in Free Cash Transferred in -June 30th Balance returned to General Fund per STM Article

\$54,106.62

DISBURSEMENTS

Owners Project Manager

\$15,500.00

Designer

\$33,938.00

Geotechnical Surevey Survey

\$4,532.00

Communications

\$136.62

Total Cash Disbursements

\$54,106.62

Less: Warrants Payable 6/30/15

(\$23,011.62)

\$31,095.00

Cash Balance 6/30/15

\$23,011.62

\$54,106.62

SEWER ENTERPRISE FUNDS (600)

FY 2015

RECEIPTS

User Fees	\$304,318.83	
Assessments	\$0.00	
Interest on Late Payments	\$1,303.68	
Sewer Liens Added to Taxes	\$13,224.70	
Sewer Liens In Tax Title	\$549.28	
By-Law Books	\$10.00	
Permits	\$0.00	
Drainlayers Permits	\$225.00	
Connection Fees	\$6,500.00	
Application Fees	\$500.00	
Sale of Inventory	\$0.00	
Earnings on Investments	\$1,173.13	
Miscellaneous Revenues	<u>\$0.00</u>	
Total FY15 Revenues		\$327,804.62
FY16 Revenue Received Not Yet Due	\$0.00	
Total Cash Receipts		\$327,804.62
Cash Balance 7/1/14		<u>\$466,136.74</u>
		<u>\$793,941.36</u>

DISBURSEMENTS

Salary & Wages	\$93,615.61	
Expenditures	\$105,481.77	
Capital Outlay	\$154.20	
Annual Capital Expense	\$0.00	
Indirect Costs (Transfer to General Fund)	<u>\$43,989.23</u>	
Total FY15 Cash Disbursements		\$243,240.81
Prior Year Expended in FY2015		\$6,016.06
Less: Warrants Payable 6/30/15		<u>(\$3,155.04)</u>
		\$246,101.83
Cash Balance 6/30/15		<u>\$547,839.53</u>
		<u>\$793,941.36</u>

TOWN OF DIGHTON

SEWER ENTERPRISE

FISCAL YEAR 2015

BUDGET ENTRIES

	Budget	Actual	Difference
<u>REVENUES</u>			
User Fees	\$251,728.00	\$304,318.83	\$52,590.83
Interest	\$500.00	\$1,303.68	\$803.68
Sewer Liens Added to Taxes	\$9,000.00	\$13,224.70	\$4,224.70
Sewer Liens in Tax Title	\$172.00	\$549.28	\$377.28
By-Law Books	\$0.00	\$10.00	\$10.00
Permits	\$0.00	\$0.00	\$0.00
Drain Layers Permits	\$100.00	\$225.00	\$125.00
Connection Fees	\$20,000.00	\$6,500.00	(\$13,500.00)
Application Fees	\$2,000.00	\$500.00	(\$1,500.00)
Earnings on Investments	\$1,500.00	\$1,173.13	(\$326.87)
Miscellaneous Revenues	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Total Receipts	\$285,000.00	\$327,804.62	\$42,804.62
<u>EXPENDITURES:</u>			
Sewer Budget	\$386,152.63	\$199,251.58	\$186,901.05
Prior Year Expended in FY2015	\$15,422.04	\$6,016.06	\$9,405.98
Transfer to General Fund-Indirect Costs	<u>\$43,989.23</u>	<u>\$43,989.23</u>	<u>\$0.00</u>
Total Budget	\$445,563.90	\$249,256.87	\$196,307.03

UNRESERVED FUND BALANCE

Unreserved Fund Balance 7/1/14	\$466,211.74
Revenues	\$327,804.62
Expenditures	<u>(\$249,256.87)</u>
Unreserved Fund Balance 6/30/15	\$544,759.49

UNRESERVED FUND BALANCE

Balance 7/1/14	\$466,211.74
Encumbrances reserved in FY15	(\$15,382.64)
Favorable Revenues	\$42,804.62
Favorable Expenditures	\$196,307.03
Retained Earnings Voted ATM 6/2/14	(\$143,325.66)
Retained Earnings Voted STM 10/28/14	<u>(\$1,855.60)</u>
Unreserved Fund Balance 6/30/15	\$544,759.49

FY15 Retained Earnings Certified by the Bureau of Accounts on September 2, 2014 was \$ 450,829.

TRUST FUNDS

FY 2015

OPEB LIABILITY TRUST (750)

Transfers from General Fund \$75,000.00
Earnings on Investments: \$4,137.42

Total Cash Receipts \$79,137.42
Cash Balance 7/1/14 \$25,599.62
\$104,737.04

DISBURSEMENTS:

Cash Balance 6/30/15 \$0.00
\$104,737.04

\$104,737.04

NON-EXPENDABLE TRUST FUNDS (810)

RECEIPTS

Cemeteries Perpetual Care \$1,600.00

Total Cash Receipts \$1,600.00
Cash Balance 7/1/14 \$21,506.75
\$23,106.75

DISBURSEMENTS:

Cash Balance 6/30/15 \$0.00
\$23,106.75

\$23,106.75

EXPENDABLE TRUST FUNDS (820)

RECEIPTS

ELD/DIS Taxation Fund \$324.00

Earnings on Investments:

Cemeteries Perpetual Care \$39.46
Charles Chase School Fund \$5.46
Library Founders Memorial Fund \$5.61
ELD/DIS Taxation Fund \$0.12

Total Cash Receipts \$374.65
Cash Balance 7/1/14 \$3,544.40
\$3,919.05

DISBURSEMENTS

Cemeteries-Maintenance & Care \$0.00
Charles Chase-Scholarships \$50.00
Total Cash Disbursements \$50.00
Less: Warrants Payable 6/30/15 \$0.00
Cash Balance 6/30/15 \$3,869.05

\$3,919.05

OTHER TRUST FUNDS (830)

RECEIPTS

Earnings on Investments:

Stabilization Fund \$3,002.09
Unemployment Fund \$50.17
Call Firefighters Dis. Fund \$27.02

Other Receipts:

Transfers from General Fund- to Stabilization \$100,000.00
Transfers from General Fund- to Unemployment \$0.00
Total Cash Receipts \$103,079.28
Cash Balance 7/1/14 \$1,036,594.45
\$1,139,673.73

DISBURSEMENTS

Unemployment \$0.00
Call Firefighters Dis. Fund \$0.00
Transfers to General Fund-Stabilization \$0.00
Total Cash Disbursements \$0.00
Less: Warrants Payable 6/30/15 \$0.00
Cash Balance 6/30/15 \$1,139,673.73
\$1,139,673.73

FUND NUMBER	FUND BALANCE 7/1/2014	4830 CONT. & DONATIONS	4820 EARNINGS ON INVEST.	4970 TRANSFERS IN	TOTAL RECEIPTS	51XX-57XX EXPEND.	59XX TRANSFERS OUT	TOTAL EXPENDED	FUND BALANCE 6/30/2015
TRUST FUNDS									
750	OPEB LIABILITY TRUST	\$25,599.62		\$4,137.42	\$75,000.00	\$79,137.42			\$104,737.04
810	NON-EXPENDABLE TRUST FUNDS								
7100-40	CEMETERIES PERPETUAL CARE	\$19,096.75	\$1,600.00		\$1,600.00			\$0.00	\$20,696.75
7110-40	CHARLES CHASE SCHOOL FUND	\$1,000.00			\$0.00			\$0.00	\$1,000.00
7120-40	LIBRARY FOUNDERS MEMORIAL FUND	\$1,410.00			\$0.00			\$0.00	\$1,410.00
	TOTAL NON-EXPENDABLE TRUST FUNDS	\$21,506.75	\$1,600.00	\$0.00	\$0.00	\$1,600.00	\$0.00	\$0.00	\$23,106.75
820	EXPENDABLE TRUST FUNDS								
7400-40	CEMETERIES PERPETUAL CARE	\$420.26		\$39.46	\$39.46			\$0.00	\$459.72
7410-40	CHARLES CHASE SCHOOL FUND	\$1,730.06		\$5.46	\$5.46	\$50.00		\$50.00	\$1,685.52
7420-40	LIBRARY FOUNDERS MEMORIAL FUND	\$1,394.08		\$5.61	\$5.61			\$0.00	\$1,399.69
7440-40	ELD/DIS TAXATION FUND	\$0.00	\$324.00	\$0.12	\$324.12	\$0.00		\$0.00	\$324.12
	TOTAL EXPENDABLE TRUST FUNDS	\$3,544.40	\$324.00	\$50.65	\$0.00	\$374.65	\$50.00	\$50.00	\$3,869.05
830	OTHER TRUST FUNDS								
7700-40	STABILIZATION	\$997,960.58		\$3,002.09	\$100,000.00	\$103,002.09		\$0.00	\$1,100,962.67
7710-40	UNEMPLOYMENT	\$25,116.53		\$50.17		\$50.17		\$0.00	\$25,166.70
7720-40	CALL FIREFIGHTERS DIS. FUND	\$13,517.34		\$27.02		\$27.02		\$0.00	\$13,544.36
	TOTAL OTHER TRUST FUNDS	\$1,036,594.45	\$0.00	\$3,079.28	\$100,000.00	\$103,079.28	\$0.00	\$0.00	\$1,139,673.73

AGENCY FUNDS (890)

FY 2015

RECEIPTS

Federal Withholding Tax	\$476,573.19	
Medicare Withholding Tax	\$55,096.75	
State Withholding Tax	\$192,376.51	
County Retirement Withholdings	\$274,254.37	
Group Insurance Withholdings	\$262,790.10	
Dental Ins. Withholdings	\$26,254.79	
Unified-Concord Life Insurance Withholdings	\$2,569.75	
Colonial -Universal Life Insurance Withholdings	\$7,065.41	
AFLAC Withholdings	\$15,030.34	
American Heritage-All State Insurance Withholdings	\$2,073.66	
Union Dues-Highway	\$2,540.22	
Union Dues-Clerical	\$7,367.25	
Union Dues-Police	\$5,412.00	
Union Dues-Fire	\$6,120.00	
Miscellaneous Deductions	\$14,025.00	
Deferred Compensation Withholdings	\$70,207.42	
Obra Withholdings	\$33,827.68	
Comm. of Mass.-FID Licenses	\$10,550.00	
DWD Tax Revenue	\$1,035,492.46	
DED Tax Revenue	\$53,377.37	
NDFD Tax Revenue	\$137,884.84	
Group Insurance Receipts Payable	\$164,359.90	
Off Duty Work Detail-Police	\$370,015.80	
Off Duty Work Detail-Fire	\$24,704.38	
GATRA Passes	\$3,250.00	
Unclaimed Items-Tailings	\$0.00	
Unclaimed Items	\$0.00	
Performance Bonds-Earnings on Investments	\$321.65	
Performance Bonds Received/Refunded	<u>\$72,279.52</u>	
Total Cash Receipts		\$3,325,820.36
Cash Balance 7/1/14		<u>\$277,484.32</u>
		<u>\$3,603,304.68</u>

DISBURSEMENTS

Federal Withholding Tax	\$476,573.19	
Medicare Withholding Tax	\$55,096.75	
State Withholding Tax	\$192,376.51	
County Retirement Withholdings	\$280,227.61	
Group Insurance Withholdings	\$257,129.60	
Dental Ins. Withholdings	\$26,675.37	
Unified-Concord Life Insurance Withholdings	\$2,654.40	
Colonial -Universal Life Insurance Withholdings	\$7,141.80	
AFLAC Withholdings	\$15,269.28	
American Heritage-All State Insurance Withholdings	\$2,113.80	
Union Dues-Highway	\$2,592.84	
Union Dues-Clerical	\$7,524.00	
Union Dues-Police	\$5,496.00	
Union Dues-Fire	\$6,240.00	
Miscellaneous Deductions	\$14,575.00	
Deferred Compensation Withholdings	\$70,207.42	
Obra Withholdings	\$33,827.68	
DWD Tax Revenue	\$1,035,492.46	
DED Tax Revenue	\$53,377.37	
NDFD Tax Revenue	\$137,884.84	
Comm. of Mass.-FID Licenses	\$7,675.00	
Off Duty Work Detail-Police	\$362,497.77	
Off Duty Work Detail-Fire	\$24,208.38	
Group Insurance Receipts Payable	\$159,391.21	
GATRA Passes	\$3,600.00	
Unclaimed Items-Tailings	\$0.00	
Unclaimed Items	\$0.00	
Performance Bonds	<u>\$0.00</u>	
Total Cash Disbursements		\$3,239,848.28
Less: Warrants Payable 6/30/15		<u>(\$5,346.26)</u>
		\$3,234,502.02
Cash Balance 6/30/15		<u>\$368,802.66</u>
		<u>\$3,603,304.68</u>

FUND NUMBER	AGENCY FUNDS (890)	FUND BALANCE 7/1/2014	RECEIPTS IN	EARNINGS ON INVEST.	RECLASSIFY TO PROJECT	REFUNDS	TOTAL RECEIPTS	DISBURSE. OUT	ADJUST/ CORRECTIONS	TOTAL EXPENDED	FUND BALANCE 6/30/2015
	PAYROLL WITHHOLDINGS										
8000-40	FEDERAL WITHHOLDINGS	\$0.00	\$476,573.19				\$476,573.19	\$476,573.19		\$476,573.19	\$0.00
8010-40	MEDICARE WITHHOLDINGS	\$0.00	\$55,096.75				\$55,096.75	\$55,096.75		\$55,096.75	\$0.00
8020-40	STATE WITHHOLDINGS	\$0.00	\$192,376.51				\$192,376.51	\$192,376.51		\$192,376.51	\$0.00
8030-40	COUNTY RETIREMENT WITHHOLDINGS	\$5,973.24	\$274,254.37				\$274,254.37	\$280,227.61		\$280,227.61	\$0.00
8040-40	GROUP INSURANCE WITHHOLDINGS	\$25,618.91	\$262,790.10				\$262,790.10	\$257,129.60		\$257,129.60	\$31,279.41
8045-40	DENTAL INSURANCE WITHHOLDINGS	\$3,139.08	\$26,254.79				\$26,254.79	\$26,675.37		\$26,675.37	\$2,718.50
8050-40	UNIFIED-CONCORD LIFE INSURANCE W/H	\$216.17	\$2,569.75				\$2,569.75	\$2,654.40		\$2,654.40	\$131.52
8055-40	COLONIAL-UNIVERSAL LIFE INSURANCE W/H	\$241.54	\$7,065.41				\$7,065.41	\$7,141.80		\$7,141.80	\$165.15
8060-40	AFLAC DISABILITY INSURANCE WITHHOLDINGS	\$872.72	\$15,030.34				\$15,030.34	\$15,269.28		\$15,269.28	\$633.78
8065-40	AMERICAN HERITAGE-ALL STATE INSURANCE V	\$231.89	\$2,073.66				\$2,073.66	\$2,113.80		\$2,113.80	\$191.75
8070-40	HIGHWAY UNION DUES WITHHOLDINGS	\$155.78	\$2,540.22				\$2,540.22	\$2,592.84		\$2,592.84	\$103.16
8075-40	CLERICAL UNION DUES WITHHOLDINGS	\$313.50	\$7,367.25				\$7,367.25	\$7,524.00		\$7,524.00	\$156.75
8080-40	POLICE UNION DUES WITHHOLDINGS	\$192.00	\$5,412.00				\$5,412.00	\$5,496.00		\$5,496.00	\$108.00
8090-40	FIRE UNION DUES WITHHOLDINGS	\$240.00	\$6,120.00				\$6,120.00	\$6,240.00		\$6,240.00	\$120.00
8120/50/60-4	MISCELLANEOUS WITHHOLDINGS	\$550.00	\$14,025.00				\$14,025.00	\$14,575.00		\$14,575.00	\$0.00
8130-40	DEFERRED COMPENSATION WITHHOLDINGS	\$0.00	\$70,207.42				\$70,207.42	\$70,207.42		\$70,207.42	\$0.00
8140-40	OBRA WITHHOLDINGS	\$0.00	\$33,827.68	\$0.00	\$0.00	\$0.00	\$33,827.68	\$33,827.68		\$33,827.68	\$0.00
		\$37,744.83	\$1,453,584.44	\$0.00	\$0.00	\$0.00	\$1,453,584.44	\$1,455,721.25	\$0.00	\$1,455,721.25	\$35,608.02
	DUE TO OTHER GOVERNMENTS										
8410-40	POLICE FID CARDS	\$4,572.50	\$10,550.00				\$10,550.00	\$7,675.00		\$7,675.00	\$7,447.50
8220-40	DWD TAX REVENUE	\$0.00	\$1,035,492.46				\$1,035,492.46	\$1,035,492.46		\$1,035,492.46	\$0.00
8230-40	DED TAX REVENUE	\$0.00	\$53,377.37				\$53,377.37	\$53,377.37		\$53,377.37	\$0.00
8240-40	NDFD TAX REVENUE	\$0.00	\$137,884.84	\$0.00	\$0.00	\$0.00	\$137,884.84	\$137,884.84		\$137,884.84	\$0.00
		\$4,572.50	\$1,237,304.67	\$0.00	\$0.00	\$0.00	\$1,237,304.67	\$1,234,429.67	\$0.00	\$1,234,429.67	\$7,447.50
	OTHER LIABILITIES										
8600-40	OFF DUTY WORK DETAIL-POLICE	-\$11,397.20	\$370,015.80				\$370,015.80	\$362,497.77		\$362,497.77	-\$3,879.17
8610-40	OFF DUTY WORK DETAIL-FIRE	\$185.00	\$24,704.38				\$24,704.38	\$24,208.38		\$24,208.38	\$681.00
8630-40	OFF DUTY WORK DETAIL-OTHER	\$0.00					\$0.00			\$0.00	\$0.00
8700-40	GROUP INSURANCE RECEIPTS PAYABLE	\$21,293.44	\$164,359.90				\$164,359.90	\$159,391.21		\$159,391.21	\$26,262.13
8705-40	GATRA PASSES	\$535.00	\$3,250.00				\$3,250.00	\$3,600.00		\$3,600.00	\$185.00
8790-40	PERFORMANCE BOND-SHAN LEE ESTATES	\$1,792.03		\$0.90			\$0.90			\$0.00	\$1,792.93
8900-40	PERFORMANCE BOND-ANDREWS FARM	\$5,149.02		\$2.57			\$2.57			\$0.00	\$5,151.59
8901-40	PERFORMANCE BOND-NORTHWOODS ESTATE	\$0.00					\$0.00			\$0.00	\$0.00
8902-40	PERFORMANCE BOND-THE RESERVE	\$35,039.35		\$14.10		-\$35,053.45	-\$35,039.35			\$0.00	\$0.00
8910-40	PERFORMANCE BOND-HILL CREST ESTATES	\$26,071.31		\$13.04			\$13.04			\$0.00	\$26,084.35
8913-40	PERFORMANCE BOND-BIRCHWOOD ESTATES	\$35,026.11		\$17.52			\$17.52			\$0.00	\$35,043.63
8914-40	MAINT. BOND-HUNTERS HILL HOMEOWNERS T	\$72,588.89		\$181.68			\$181.68			\$0.00	\$72,770.57
8915-40	PERFORMANCE BOND-LILIA LANE	\$48,646.77		\$20.26		-\$48,667.03	-\$48,646.77			\$0.00	\$0.00
8916-40	PERFORMANCE BOND-PALMER RIVER DEV.	\$0.00	\$232,000.00	\$71.58		-\$76,000.00	\$156,071.58			\$0.00	\$156,071.58
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00
		\$234,929.72	\$794,330.08	\$321.65	\$0.00	-\$159,720.48	\$634,931.25	\$549,697.36	\$0.00	\$549,697.36	\$320,163.61
	UNCLAIMED ITEMS										
8800-40	UNCLAIMED ITEMS-TAILINGS	\$237.27					\$0.00	\$0.00		\$0.00	\$237.27
	TOTAL AGENCY FUNDS	\$277,484.32	\$3,485,219.19	\$321.65	\$0.00	-\$159,720.48	\$3,325,820.36	\$3,239,848.28	\$0.00	\$3,239,848.28	\$363,456.40

TOWN OF DIGHTON

MUNICIPAL INDEBTEDNESS ANALYSIS

06/30/15

Date	Loan	Percent	Outstanding 7/1/2014	Paid Principal FY 2015	Borrowed FY 2015	Outstanding 6/30/2015
<u>INSIDE DEBT LIMIT</u>						
 <u>OUTSIDE DEBT LIMIT</u>						
May, 2013	Title V	0.00%	\$63,230.00	\$3,328.00	\$0.00	\$59,902.00
Apr. 2001	Title V	0.00%	\$42,332.00	\$7,162.00	\$0.00	\$35,170.00
			<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Totals			\$105,562.00	\$10,490.00	\$0.00	\$95,072.00
 <u>LEASES PAYABLE</u>						
May, 2013 5 years thru 5/2017	Ambulance		\$145,830.12	\$46,930.04	\$0.00	\$98,900.08
October, 2008 10 years thru 10/2018 , Plus Down Payment	Rescue Pumper		<u>\$237,655.54</u>	<u>\$44,318.33</u>	<u>\$0.00</u>	<u>\$193,337.21</u>
Totals			\$383,485.66	\$91,248.37	\$0.00	\$292,237.29
 <u>OTHER LONG TERM OBLIGATIONS</u>						
			Outstanding 7/1/2014	Liability Addition	Liabilty Reduction	Outstanding 6/30/2015
Accrued Compensated Absences: General Fund			\$241,075.01	\$78,521.34		\$319,596.35
Landfill Post-Closure Care Costs 30 years thru 2031			<u>\$260,000.00</u>		<u>\$76,286.00</u>	<u>\$183,714.00</u>
Totals			\$501,075.01	\$78,521.34	\$76,286.00	\$503,310.35
Accrued Compensated Absences: Sewer Enterprise			\$6,443.76		\$0.05	\$6,443.71