

**TOWN OF EASTON
COMMUNITY PRESERVATION FUND
FISCAL YEAR ENDED JUNE 30, 2018**

Cumulative Receipts

| <u>Account Description</u> | <u>Fiscal 2018 Collections</u> | <u>Fiscal 2017 Collections</u> | <u>Fiscal 2016 Collections</u> | <u>Cumulative Prior Year Collections</u> | <u>Cumulative Total Collected</u> |
|--|------------------------------------|------------------------------------|------------------------------------|--|---|
| FY 2019 Surcharge Receipts | 2,053.59 | | | - | 2,053.59 |
| FY 2018 Surcharge Receipts | 1,217,681.85 | | | - | 1,217,681.85 |
| FY 2017 Surcharge Receipts | 4,076.18 | 1,151,536.05 | | - | 1,155,612.23 |
| FY 2016 Surcharge Receipts | (433.16) | 6,072.13 | 1,097,375.37 | - | 1,103,014.34 |
| FY 2015 Surcharge Receipts | (6.54) | (407.50) | 6,005.55 | 1,030,868.37 | 1,036,459.88 |
| FY 2014 Surcharge Receipts | (0.96) | (50.65) | (939.29) | 988,486.29 | 987,495.39 |
| FY 2013 Surcharge Receipts | | | | 960,222.50 | 960,222.50 |
| FY 2002-2012 Surcharge Receipts | 5.87 | (14.17) | 615.12 | 8,033,055.94 | 8,033,662.76 |
| Lien Receipts | 2,917.71 | 5,178.60 | 4,408.76 | 77,377.80 | 89,882.87 |
| Litigated Taxes Collected | | | | 890.45 | 890.45 |
| Penalty & Interest on CPA Liens | 569.25 | 642.49 | 589.51 | 10,037.12 | 11,838.37 |
| Penalty & Interest on CPA Surcharge | 2,015.76 | 1,810.87 | 1,731.76 | 28,619.54 | 34,177.93 |
| State Trust Fund Distribution | 235,218.00 | 269,167.00 | 364,826.00 | 6,460,732.00 | 7,329,943.00 |
| State Grant (Transfer per STM) | | | | 510,000.00 | 510,000.00 |
| Beacon Loan Repayment | | | | 150,000.00 | 150,000.00 |
| Investment Income | 79,862.19 | 61,220.70 | 48,057.81 | 1,576,234.69 | 1,765,375.39 |
| Interest on Beacon Loan | 105,054.50 | 184,346.00 | | - | 289,400.50 |
| Miscellaneous Income (Mostly Bond Premium) | | | 87,135.17 | 85,715.02 | 172,850.19 |
| Total Collections | 1,649,014.24 | 1,679,501.52 | 1,609,805.76 | 19,912,239.72 | 24,850,561.24 |

Fiscal 18 Admin Budget, Chestnut St Debt Svc & Annual Budgeted Reserve

| | <u>Original Budget</u> | <u>Budgetary Transfers</u> | <u>Amended Budget</u> | <u>Expenses</u> | <u>Encumbrances</u> | <u>Unencumbered Balance</u> |
|-----------------------|----------------------------|--------------------------------|---------------------------|-------------------|---------------------|---------------------------------|
| CPA Admin Expenses | 72,500.00 | | 72,500.00 | 44,974.23 | | 27,525.77 |
| Debt Svc | 529,863.00 | | 529,863.00 | 526,577.50 | | 3,285.50 |
| Annual Budgeted Resrv | 847,637.00 | | 847,637.00 | - | | 847,637.00 |
| | | | | | | - |
| Total | 1,450,000.00 | - | 1,450,000.00 | 571,551.73 | - | 878,448.27 |

Community Preservation Fund Balance Sheet

6/30/2018

Assets:

| | |
|---------------------------------------|---------------------|
| Cash | 5,016,282.96 |
| Surcharges Receivable | 5,403.03 |
| Shovelworks Long-Term Loan Receivable | 4,350,000.00 |
| Accrued Interest Receivable (on Loan) | 573,245.42 |
| Total Assets | 9,944,931.41 |

Liabilities:

| | |
|--------------------------|---------------------|
| Deferred Revenue | 4,928,648.45 |
| BAN Payable | |
| Total Liabilities | 4,928,648.45 |

Fund Equity:

| | |
|---------------------------|---------------------|
| Reserved for: | |
| Encumbrances | - |
| Expenditure | 391,300.00 |
| Continuing Appropriations | 655,523.80 |
| Community Housing | - |
| Historic Preservation | 71,601.47 |
| Open Space | - |
| Unreserved | 3,897,857.69 |
| Total Fund Equity | 5,016,282.96 |

Total Liabilities & Fund Equity 9,944,931.41

**TOWN OF EASTON
COMMUNITY PRESERVATION FUND
FISCAL YEAR ENDED JUNE 30, 2018**

Fund Balances & Available Funds

Historic Preservation Projects/Fund Balance Reserve:

Historic Preservation Projects

Cemetery Restoration A16 ATM 5/09

| | | |
|-------------------|-----------|-----------------|
| Balance as of | 7/1/2017 | 3,284.00 |
| FY18 Expenditures | | |
| Balance as of | 6/30/2018 | <u>3,284.00</u> |

Oakes Ames Hall A16 ATM 5/09

| | | |
|-------------------|-----------|-----------------|
| Balance as of | 7/1/2017 | 9,860.00 |
| FY18 Expenditures | | |
| Balance as of | 6/30/2018 | <u>9,860.00</u> |

Town Office Masonry A26 ATM 5/12

| | | |
|-------------------|-----------|------------------|
| Balance as of | 7/1/2017 | 58,457.47 |
| FY18 Expenditures | | |
| Balance as of | 6/30/2018 | <u>58,457.47</u> |

Total Unspent Historic Projects Balance 71,601.47

Historic Preservation Fund Balance Reserve

| | | |
|-------------------------|-----------|----------|
| Balance as of | 7/1/2017 | - |
| FY18 Expenditures | | |
| FB Reserve as of | 6/30/2018 | <u>-</u> |

Total Historic Preservation Funds 71,601.47

Other Projects/Unreserved Fund Balance:

Other Projects

Children's Museum A25, ATM 5/12

| | | |
|-------------------|-----------|------------------|
| Balance as of | 7/1/2017 | 25,287.00 |
| FY18 Expenditures | | (8,500.00) |
| Balance as of | 6/30/2018 | <u>16,787.00</u> |

Children's Museum Phase II A23 ATM 5/13

| | | |
|-------------------|-----------|------------------|
| Balance as of | 7/1/2017 | 25,000.00 |
| FY18 Expenditures | | - |
| Balance as of | 6/30/2018 | <u>25,000.00</u> |

Wheaton Farm Barn A18 ATM 5/14

| | | |
|-------------------|-----------|------------------|
| Balance as of | 7/1/2017 | 14,850.00 |
| FY18 Expenditures | | - |
| Balance as of | 6/30/2018 | <u>14,850.00</u> |

Affordable Housing Trust Transfer A23 ATM 5/17

| | | |
|-------------------|-----------|--------------|
| Appropriation | 7/1/2017 | 145,000.00 |
| FY18 Expenditures | | (145,000.00) |
| Balance as of | 6/30/2018 | <u>-</u> |

Queset Fire Protection A13 ATM 5/15

| | | |
|-------------------|-----------|------------------|
| Balance as of | 7/1/2017 | 66,749.00 |
| FY18 Expenditures | | |
| Balance as of | 6/30/2018 | <u>66,749.00</u> |

Pine Grove Cemetery Plan A14 ATM 5/15

| | | |
|-------------------|-----------|------------------|
| Balance as of | 7/1/2017 | 10,000.00 |
| FY18 Expenditures | | |
| Balance as of | 6/30/2018 | <u>10,000.00</u> |

Town Hall Masonry Repairs A16 ATM 5/15

| | | |
|-------------------|-----------|-----------------|
| Balance as of | 7/1/2017 | 42,713.26 |
| FY18 Expenditures | | (38,249.89) |
| Balance as of | 6/30/2018 | <u>4,463.37</u> |

**TOWN OF EASTON
COMMUNITY PRESERVATION FUND
FISCAL YEAR ENDED JUNE 30, 2018**

Other Projects (Continued)

Ali's Park Improvements A11 STM 11/15

| | | |
|-------------------|-----------|-----------------|
| Balance as of | 7/1/2017 | 37,583.39 |
| FY18 Expenditures | | (27,812.80) |
| Balance as of | 6/30/2018 | <u>9,770.59</u> |

Historic Survey & Inventory A24 ATM 5/16

| | | |
|-------------------|-----------|---------------|
| Appropriation | 7/1/2017 | 21,200.00 |
| FY18 Expenditures | | (20,700.00) |
| Balance as of | 6/30/2018 | <u>500.00</u> |

Oakes Ames Hall Repairs A27 ATM 5/16

| | | |
|-------------------|-----------|---------------|
| Appropriation | 7/1/2017 | 203.84 |
| FY18 Expenditures | | |
| Balance as of | 6/30/2018 | <u>203.84</u> |

OA Practice Field & Engineering A24 ATM 5/17

| | | |
|-------------------|-----------|-------------------|
| Appropriation | 7/1/2017 | 268,000.00 |
| FY18 Expenditures | | (4,800.00) |
| Balance as of | 6/30/2018 | <u>263,200.00</u> |

Oakes Ames Hall A25 ATM 5/17

| | | |
|-------------------|-----------|-------------------|
| Appropriation | 7/1/2017 | 200,000.00 |
| FY18 Expenditures | | |
| Balance as of | 6/30/2018 | <u>200,000.00</u> |

Frothingham Park A26 ATM 5/17

| | | |
|-------------------|-----------|------------------|
| Appropriation | 7/1/2017 | 44,000.00 |
| FY18 Expenditures | | |
| Balance as of | 6/30/2018 | <u>44,000.00</u> |

Library Site Improvements A27 ATM 5/17

| | | |
|-------------------|-----------|--------------|
| Appropriation | 7/1/2017 | 200,000.00 |
| FY18 Expenditures | | (200,000.00) |
| Balance as of | 6/30/2018 | <u>-</u> |

Continuing Appropriations Total 655,523.80

Unreserved Fund Balance

| | | |
|--------------------------------|-----------|---------------------|
| Balance as of | 7/1/2017 | 3,211,695.18 |
| Appropriations | | |
| Revenues | | 1,649,014.24 |
| Expenditures | | (571,551.73) |
| ATM FB Appropriations for FY19 | | (391,300.00) |
| Fund Balance as of | 6/30/2018 | <u>3,897,857.69</u> |