

**TOWN OF EASTON  
COMMUNITY PRESERVATION FUND  
FISCAL YEAR ENDED JUNE 30, 2015**

**Cumulative Receipts**

<u>Account Description</u>	<u>Fiscal 2015 Collections</u>	<u>Fiscal 2014 Collections</u>	<u>Fiscal 2013 Collections</u>	<u>Cumulative Prior Year Collections</u>	<u>Cumulative Total Collected</u>
FY 2016 Surcharge Receipts					-
FY 2015 Surcharge Receipts	1,030,827.57	40.80			1,030,868.37
FY 2014 Surcharge Receipts	5,477.69	982,847.78	160.82		988,486.29
FY 2013 Surcharge Receipts	(4.89)	6,218.79	954,008.60		960,222.50
FY 2012 Surcharge Receipts	12.59	2.33	5,152.36	930,731.75	935,899.03
FY 2011 Surcharge Receipts	(11.31)		(222.10)	909,621.96	909,388.55
FY 2002-2010 Surcharge Receipts	(2,732.45)	(8.80)		6,190,509.61	6,187,768.36
Lien Receipts	16,587.98	8,682.36	9,851.31	42,256.15	77,377.80
Litigated Taxes Collected				890.45	890.45
Penalty & Interest on CPA Liens	4,837.29	2,270.06	2,440.75	489.02	10,037.12
Penalty & Interest on CPA Surcharge	1,755.69	1,619.97	1,646.65	23,597.23	28,619.54
State Trust Fund Distribution	371,290.00	600,190.00	299,064.00	5,190,188.00	6,460,732.00
State Grant (Transfer per STM)	10,000.00	500,000.00		-	510,000.00
Beacon Loan Repayment	150,000.00				150,000.00
Investment Income	56,403.15	41,480.71	38,164.50	1,440,186.33	1,576,234.69
Miscellaneous Income	17,803.96	254.75	29,482.90	38,173.41	85,715.02
<b>Total Collections</b>	<b>1,662,247.27</b>	<b>2,143,598.75</b>	<b>1,339,749.79</b>	<b>14,766,643.91</b>	<b>19,912,239.72</b>

**Fiscal 15 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 6/30/2015</u>
CPA Admin Expenses	61,431.00		61,431.00	51,644.35		9,786.65
Debt Svc	323,325.00		323,325.00	318,792.50		4,532.50
Annual Budgeted Resrv	843,864.00		843,864.00	-		843,864.00
<b>Total</b>	<b>1,228,620.00</b>	<b>-</b>	<b>1,228,620.00</b>	<b>370,436.85</b>	<b>-</b>	<b>858,183.15</b>

**Community Preservation Fund Balance Sheet - As of 6/30/15**

<b>Assets:</b>		<b>Liabilities:</b>	
Cash	3,725,666.67	Deferred Revenue	9,464.94
Surcharges Receivable	9,464.94	BAN Payable	2,600,000.00
<b>Total Assets</b>	<b>3,735,131.61</b>	<b>Total Liabilities</b>	<b>2,609,464.94</b>
		<b>Fund Equity:</b>	
		Reserved for:	
		Encumbrances	-
		Expenditure	853,769.00
		Continuing Appropriations	(2,163,250.59)
		Community Housing	-
		Historic Preservation	134,044.00
		Open Space	-
		Unreserved	2,301,104.26
		<b>Total Fund Equity</b>	<b>1,125,666.67</b>
		<b>Total Liabilities &amp; Fund Equity</b>	<b>3,735,131.61</b>

**Fund Balances & Available Funds**

**Community Housing Projects/Fund Balance Reserve:**

<b>Community Housing Fund Balance Reserve</b>	
Fund Balance as of 7/1/2014	-
FY 15 Reservation added	
Appropriations made	
<b>FB Reserve as of 6/30/2015</b>	<b>-</b>
<b>Total Community Housing Funds</b>	<b>-</b>

**Open Space Projects/Fund Balance Reserve:**

<b>Open Space Projects</b>	
<u>Wheaton Community Gardens A22 ATM 5/13</u>	
Balance as of 7/1/2014	9,506.59
FY14 Expenditures	(9,506.59)
<b>Balance as of 6/30/2015</b>	<b>-</b>
<u>Queset Gardens Phase III A26 ATM 5/13</u>	
Balance as of 7/1/2014	121,000.00
FY15 Expenditures	(121,000.00)
<b>Balance as of 6/30/2015</b>	<b>-</b>
<b>Total Unspent Open Space Projects Balance</b>	<b>-</b>

<b>Open Space Fund Balance Reserve</b>	
Fund Balance as of 7/1/2014	-
FY 15 Appropriations	
<b>FB Reserve as of 6/30/2015</b>	<b>-</b>
<b>Total Open Space Funds</b>	<b>-</b>

TOWN OF EASTON  
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**Fund Balances & Available Funds (Continued)**

**Historic Preservation Projects/Fund Balance Reserve:**

**Historic Preservation Projects**

Cemetery Restoration A16 ATM 5/09

Balance as of	7/1/2014	3,284.00
FY 15 Appropriations		
Balance as of	6/30/2015	<u>3,284.00</u>

Oakes Ames Hall A16 ATM 5/09

Balance as of	7/1/2014	9,860.00
FY 15 Appropriations		
Balance as of	6/30/2015	<u>9,860.00</u>

Town Office Masonry A26 ATM 5/12

Balance as of	7/1/2014	120,900.00
FY 15 Appropriations		-
Balance as of	6/30/2015	<u>120,900.00</u>

Total Unspent Historic Projects Balance 134,044.00

**Historic Preservation Fund Balance Reserve**

Fund Balance as of	7/1/2014	-
FY15 Appropriations		
<b>FB Reserve as of</b>	6/30/2015	<u>-</u>

**Total Historic Preservation Funds 134,044.00**

**Other Projects/Unreserved Fund Balance:**

**Other Projects**

Children's Museum A25, ATM 5/12

Balance as of	7/1/2014	25,287.00
FY15 Expenditures		
Balance as of	6/30/2015	<u>25,287.00</u>

Town Offices A20 ATM 5/13

Balance as of	7/1/2014	154,347.71
FY15 Expenditures		(102,540.30)
Balance as of	6/30/2015	<u>51,807.41</u>

Chandler Way Roof Restoration A21 ATM 5/13

Appropriation	7/1/2014	43,050.00
FY15 Expenditures		
Balance as of	6/30/2015	<u>43,050.00</u>

Children's Museum Phase II A23 ATM 5/13

Appropriation	7/1/2014	25,000.00
FY15 Expenditures		-
Balance as of	6/30/2015	<u>25,000.00</u>

Elise Circle Preservation A14 ATM 5/14

Appropriation	7/1/2014	200,000.00
FY15 Expenditures		
Balance as of	6/30/2015	<u>200,000.00</u>

Frothingham Park II A15 ATM 5/14

Appropriation	7/1/2014	57,000.00
FY14 Expenditures		(57,000.00)
Balance as of	6/30/2015	<u>-</u>

Affordable Housing Trust A16 ATM 5/14

Appropriation	7/1/2014	325,000.00
FY14 Expenditures		(325,000.00)
Balance as of	6/30/2015	<u>-</u>

Ames Free Library A17, ATM 5/14

Appropriation	7/1/2014	75,000.00
FY14 Expenditures		
Balance as of	6/30/2015	<u>75,000.00</u>

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Wheaton Farm Barn A18 ATM 5/14

Appropriation	7/1/2014	14,850.00
FY14 Expenditures		
Balance as of	6/30/2015	<u>14,850.00</u>

Wayside Balustrade A19 ATM 5/14

Appropriation	7/1/2014	35,000.00
FY14 Expenditures		<u>(33,245.00)</u>
Balance as of	6/30/2015	<u>1,755.00</u>

Land Purchase A20 ATM 5/14

Appropriation	7/1/2014	5,180,000.00
FY14 Expenditures		<u>(5,180,000.00)</u>
Less BAN Financing		<u>(2,600,000.00)</u>
Reserved Balance as c	7/1/2014	<u>(2,600,000.00)</u>

Oakes Ames Mem Hall Needs Asmt A14 STM 11/14

Appropriation	7/1/2014	95,125.00
FY14 Expenditures		<u>(95,125.00)</u>
Reserved Balance as c	6/30/2015	<u>-</u>

**Continuing Appropriations Total** (2,163,250.59)

**Unreserved Fund Balance**

Fund Balance as of	7/1/2014	1,958,187.25
Appropriations		<u>(95,125.00)</u>
Revenues		1,662,247.27
Expenditures		<u>(370,436.85)</u>
Open Space Reserves Closed to FB		0.59
ATM FB Appropriations for FY16		<u>(853,769.00)</u>
Fund Balance as of	6/30/2015	<u><u>2,301,104.26</u></u>

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