

**TOWN OF EASTON  
COMMUNITY PRESERVATION FUND  
FISCAL YEAR ENDED JUNE 30, 2014**

**Cumulative Receipts**

<u>Account Description</u>	<u>Fiscal 2014 Collections</u>	<u>Fiscal 2013 Collections</u>	<u>Fiscal 2012 Collections</u>	<u>Cumulative Prior Year Collections</u>	<u>Cumulative Total Collected</u>
FY 2015 Surcharge Receipts	40.80				40.80
FY 2014 Surcharge Receipts	982,847.78	160.82			983,008.60
FY 2013 Surcharge Receipts	6,218.79	954,008.60			960,227.39
FY 2012 Surcharge Receipts	2.33	5,152.36	930,731.75		935,886.44
FY 2011 Surcharge Receipts		(222.10)	8,397.74	901,224.22	909,399.86
FY 2002-2010 Surcharge Receipts	(8.80)		(172.48)	6,190,682.09	6,190,500.81
FY 2002-2013 Lien Receipts	8,682.36	9,851.31	8,415.10	33,841.05	60,789.82
Litigated Taxes Collected				890.45	890.45
Penalty & Interest on CPA Liens	2,270.06	2,440.75	489.02	-	5,199.83
Penalty & Interest on CPA Surcharge	1,619.97	1,646.65	2,633.88	20,963.35	26,863.85
State Trust Fund Distribution	600,190.00	299,064.00	287,605.00	4,902,583.00	6,089,442.00
State Land Grant (Transfer per STM)	500,000.00				500,000.00
Investment Income	41,480.71	38,164.50	98,447.20	1,341,739.13	1,519,831.54
Miscellaneous Income	254.75	29,482.90	19,013.16	19,160.25	67,911.06
<b>Total Collections</b>	<b>2,143,598.75</b>	<b>1,339,749.79</b>	<b>1,355,560.37</b>	<b>13,411,083.54</b>	<b>18,249,992.45</b>

**Fiscal 14 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 6/30/2014</u>
CPA Admin Expenses	61,110.00		61,110.00	58,267.40		2,842.60
Debt Svc	264,113.00		264,113.00	271,561.10		(7,448.10)
Transfer to Afford Housin	160,000.00		160,000.00	160,000.00		-
Annual Budgeted Resrv	736,977.00	(736,977.00)	-			-
FY13 Encumbrances		8,956.98	8,956.98	8,956.78		0.20
<b>Total</b>	<b>1,222,200.00</b>	<b>(728,020.02)</b>	<b>494,179.98</b>	<b>498,785.28</b>	<b>-</b>	<b>(4,605.30)</b>

**Community Preservation Fund Balance Sheet - As of 6/30/14**

<b>Assets:</b>		<b>Liabilities:</b>	
Cash	5,757,272.55	Deferred Revenue	4,792.66
Surcharges Receivable	4,792.66	BAN Payable	-
		<b>Total Liabilities</b>	<b>4,792.66</b>
<b>Total Assets</b>	<b>5,762,065.21</b>	<b>Fund Equity:</b>	
		Reserved for:	
		Encumbrances	-
		Expenditure	-
		Continuing Appropriations	3,534,534.71
		Community Housing	-
		Historic Preservation	134,044.00
		Open Space	130,506.59
		Unreserved	1,958,187.25
		<b>Total Fund Equity</b>	<b>5,757,272.55</b>
		<b>Total Liabilities &amp; Fund Equity</b>	<b>5,762,065.21</b>

**Fund Balances & Available Funds**

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

<b>Community Housing Fund Balance Reserve</b>		
Fund Balance as of	7/1/2013	-
FY 14 Reservation added		
Appropriations made		
<b>FB Reserve as of</b>	<b>6/30/2014</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>		
Appropriation	7/1/2013	60,000.00
FY14 Expenditures		(50,493.41)
Balance as of	6/30/2014	9,506.59
<u>Frothingham Park Restoration A24 ATM 5/13</u>		
Appropriation	7/1/2013	45,000.00
FY14 Expenditures		(45,000.00)
Balance as of	6/30/2014	-
<u>Quaset Gardens Phase III A26 ATM 5/13</u>		
Balance as of	7/1/2013	121,000.00
FY14 Expenditures		
Balance as of	6/30/2014	121,000.00
<b>Total Unspent Open Space Projects Balance</b>		<b>130,506.59</b>
<b>Open Space Fund Balance Reserve</b>		
Fund Balance as of	7/1/2013	700,357.51
FY 14 Appropriations		(700,357.00)
Close to Unreserved FB		(0.51)
<b>FB Reserve as of</b>	<b>6/30/2014</b>	<b>0.00</b>
<b>Total Open Space Funds</b>		<b>130,506.59</b>

TOWN OF EASTON  
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FISCAL YEAR ENDED JUNE 30, 2014

**Fund Balances & Available Funds (Continued)**

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

**Historic Preservation Projects**

Survey Work A16 ATM 5/09

Balance as of	7/1/2013	16,815.72	
FY14 Expenditures		(16,815.72)	
Balance as of	6/30/2014		-

Cemetery Restoration A16 ATM 5/09

Balance as of	7/1/2013	3,284.00	
FY14 Expenditures			
Balance as of	6/30/2014		3,284.00

Oakes Ames Hall A16 ATM 5/09

Balance as of	7/1/2013	9,860.00	
FY14 Expenditures			
Balance as of	6/30/2014		9,860.00

Town Office Masonry A26 ATM 5/12

Balance as of	7/1/2013	120,900.00	
FY14 Expenditures		-	
Balance as of	6/30/2014		120,900.00

Total Unspent Historic Projects Balance 134,044.00

**Historic Preservation Fund Balance Reserve**

Fund Balance as of	7/1/2013	27,499.00	
FY 14 Reservation added			
Appropriations made		(27,499.00)	
<b>FB Reserve as of</b>	6/30/2014		-

**Total Historic Preservation Funds 134,044.00**

**Other Projects/Unreserved Fund Balance:**

**Other Projects**

Governor Ames Estate A20, ATM 5/11

Balance as of	7/1/2013	(500,000.00)	Note payable outstanding as of 6/30/13 to cover payment
FY14 Bond Proceeds		500,000.00	
FY14 Expenditures			
Balance as of	6/30/2014		-

Library Roof A24, ATM 5/12

Balance as of	7/1/2013	70,000.00	
FY14 Expenditures		(70,000.00)	
Balance as of	6/30/2014		-

Children's Museum A25, ATM 5/12

Balance as of	7/1/2013	25,287.00	
FY14 Expenditures			
Balance as of	6/30/2014		25,287.00

Town Offices A20 ATM 5/13

Appropriation	7/1/2013	178,900.00	
FY14 Expenditures		(24,552.29)	
Balance as of	6/30/2014		154,347.71

Chandler Way Roof Restoration A21 ATM 5/13

Appropriation	7/1/2013	100,000.00	
FY14 Expenditures		(56,950.00)	
Balance as of	6/30/2014		43,050.00

Children's Museum Phase II A23 ATM 5/13

Appropriation	7/1/2013	25,000.00	
FY14 Expenditures		-	
Balance as of	6/30/2014		25,000.00

Queset House Phase II A25, ATM 5/13

Appropriation	7/1/2013	100,000.00	
FY14 Expenditures		(100,000.00)	
Balance as of	6/30/2014		-

Elise Circle Preservation A14 ATM 5/14

Appropriation	5/19/2014	200,000.00	
FY14 Expenditures			
Balance as of	6/30/2014		200,000.00

Frothingham Park II A15 ATM 5/14

Appropriation	5/19/2014	57,000.00	
FY14 Expenditures			
Balance as of	6/30/2014		57,000.00

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Affordable Housing Trust A16 ATM 5/14  
 Appropriation 5/19/2014 325,000.00  
 FY14 Expenditures  
 Balance as of 6/30/2014 325,000.00

Ames Free Library A17, ATM 5/14  
 Appropriation 5/19/2014 75,000.00  
 FY14 Expenditures  
 Balance as of 6/30/2014 75,000.00

Wheaton Farm Barn A18 ATM 5/14  
 Appropriation 5/19/2014 14,850.00  
 FY14 Expenditures  
 Balance as of 6/30/2014 14,850.00

Wayside Balustrade A19 ATM 5/14  
 Appropriation 5/19/2014 35,000.00  
 FY14 Expenditures  
 Balance as of 6/30/2014 35,000.00

Land Purchase A20 ATM 5/14  
 Appropriation 5/19/2014 5,180,000.00  
 Adjustment for borrowing not yet rec'd (2,600,000.00)  
 FY14 Expenditures  
 Reserved Balance as of 6/30/2014 2,580,000.00  
**Continuing Appropriations Total** 3,534,534.71

**Unreserved Fund Balance**  
 Fund Balance as of 7/1/2013 3,116,909.29  
 FY14 Appropriations (2,812,493.00)  
 FY14 Revenues 2,143,598.75  
 FY14 Expenditures (489,828.50)  
 Open Space Reserves Closed to FB 0.51  
 FY13 Unexpended encumbrances 0.20  
 FY14 Reserves (CPA categories)  
 FY14 Reserved for FY15 Projects  
 Fund Balance as of 6/30/2014 1,958,187.25