

TOWN ACCOUNTANT

FOR THE FISCAL YEAR ENDING JUNE 30, 2005

The following is a list of all receipts and expenditures as per warrants, for ALL FUNDS, for the period beginning July 1, 2004 through June 30, 2005

RECEIPTS - GENERAL FUND

INCOME FROM TAXATION:

Personal Property Taxes

2004	\$193.80	
2005	\$482,343.41	\$482,537.21

Real Estate Taxes

2001	\$4,447.46	
2002	\$4,589.05	
2003	\$38,010.26	
2004	\$222,230.69	
2005	\$11,484,512.47	\$11,753,789.93

Motor Vehicle Excise Taxes

1987	\$88.75	
1994	\$5.00	
1998	\$23.75	
1999	\$27.50	
2000	\$97.50	
2001	\$405.00	
2002	\$662.29	
2003	\$9,137.76	
2004	\$206,305.26	
2005	\$572,240.86	\$788,993.61

Farm Animal Excise

2004	\$3,496.84	\$3,496.84
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Tax Lien Revenue

\$65,815.50

Rollback Taxes

\$28,971.30

Penalties & Interest Real & Personal

\$58,419.27

Penalties & Interest Motor Vehicle Excise

\$2,531.41

Tax Lien Interest

\$9,667.94

\$70,618.61

CHARGES & FEES:

Parks

\$4,958.00

Landfill

\$73,662.50

Police Admin Fees	\$4,746.01	
Other Departmental	\$45.00	
Town Clerk	\$10,115.49	
Town Secretary	\$3.00	
Planning	\$18,980.00	
Board of Appeals	\$19,160.00	
Cemetery	\$4,550.00	
Police	\$2,108.00	
Police Alarm	\$2,195.00	
Assessors	\$1,074.00	
Tax Collector	\$13,089.06	
Registry Release Fees	\$1,545.00	
Highway	\$25,840.00	
Treasurer	\$374.57	
Library	\$1,190.82	
Conservation Fees	\$2,100.00	\$185,736.4

LICENSES & PERMITS:

Alcohol Beverage	\$8,423.00	
Other Licenses	\$1,327.00	
Driveway Permits	\$780.00	
Building	\$106,647.50	
Wire	\$9,862.50	
Plumbing	\$8,670.00	
Fire	\$3,120.00	\$138,830.0

INCOME FROM STATE:

Abatements to Blind/Elderly	\$3,526.00	
Construction of School Projects	\$602,467.00	
Veterans Benefits	\$3,900.00	
Lottery	\$158,122.00	
Room Occupancy	\$11,437.00	
State Owned Land	\$20,605.00	
Miscellaneous	\$23,089.04	\$823,146.0

FINES:

Court Fines	\$44,862.50	
Parking Fines	\$280.00	\$45,142.5

PAYROLL WITHHOLDINGS:

Federal Tax	\$228,582.37
Medicare	\$25,268.27
State Tax	\$97,449.82
County Retirement	\$139,163.68
Health Insurance	\$66,747.26

Life Insurance	\$549.68	
Disability Insurance	\$8,900.43	
Highway Union Dues	\$2,976.00	
Police/Dispatchers Union Dues	\$4,896.00	
Deferred Compensation	\$33,620.04	
VALIC Annuity	\$19,150.04	\$627,303.5

MISCELLANEOUS:

Earnings on Investments	\$20,184.94	
Transfer from Trust & Agency Funds	\$875.00	
Sale of Fixed Assets	\$12,650.00	
Miscellaneous Revenue	\$5,788.36	
Transfer from Rec. Reserved for Approp.	\$65,000.00	
Transfer from Revolving Fund	\$2,090.00	\$106,588.3

TOTAL RECEIPTS - GENERAL FUND \$15,120,970.0

RECEIPTS - HIGHWAY FUND

RECEIPTS:

Chapter 90	\$408,462.32	
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TOTAL RECEIPTS - HIGHWAY FUND \$408,462.3

RECEIPTS - STATE GRANTS FUND

RECEIPTS:

Extended Polling Hours	\$1,026.00	
Library State Aid	\$4,404.11	
Council on Aging	\$2,800.00	
Fire Safety Equipment	\$35,700.00	
FEMA Snow & Ice Emergency	\$29,664.79	
Police Public Safety Equipment	\$9,153.75	
Community Policing	\$280.04	
Selective Enforcement	\$1,122.00	
LEPC	\$1,000.00	
Fire Arms License	\$3,225.00	
Bulletproof Vests	\$680.00	
Arts Lottery Council	\$2,000.00	

TOTAL RECEIPTS - STATE GRANTS FUND \$91,055.6

RECEIPTS - RECEIPTS RESERVED FOR APPROPRIATION

RECEIPTS:

Ambulance \$995.59

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TOTAL RECEIPTS - RECEIPTS RESERVED FOR APPROPRIATION

\$995.59

RECEIPTS - REVOLVING FUNDS

RECEIPTS:

Police Outside Details	\$50,800.00
DARE Gift	\$1,698.60
Bolton Loop Trail Donation	\$369.50
Park & Recreation Gift	\$250.00
Library Memorial Fund	\$150.00
Insurance Recovery	\$5,444.03
Cingular Tower Funds	\$78,041.09
Cable Fees	\$34,187.41
Sale of Real Estate	\$262,000.00
Conservation Wetlands	\$7,394.00

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TOTAL RECEIPTS - REVOLVING FUNDS

\$440,334.60

RECEIPTS - CAPITAL PROJECTS FUND

RECEIPTS:

Donations	\$40,001.00
Transfer from Trust & Agency	\$60,000.00

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TOTAL RECEIPTS - CAPITAL PROJECTS FUND

\$100,001.00

RECEIPTS - EXPENDABLE TRUST FUNDS

RECEIPTS:

Earned Interest:	
Bolton History	\$28.54
Conservation	\$516.58
Dewhurst, Fire	\$151.95
Dewhurst, Police	\$112.56
Whitcomb	\$51.46
Brown Library	\$71.19
Brown School	\$29.87
Brigham	\$98.50
Houghton School	\$100.55
Joan Sullivan	\$107.85
Law Enforcement	\$31.58
Lucy Bowen Library	\$0.75
M. Edes	\$119.74

Cemetery Perpetual Care	\$416.07
Sign Fund	\$4.49
Stabilization	\$12,648.86
Income:	
Transfer from Gen Fund - Capital Reserve	\$8,564.61
Cemetery Perpetual Care	\$350.00
Law Enforcement Revenue	\$75.00

TOTAL RECEIPTS - EXPENDABLE TRUST FUNDS \$23,480.1

RECEIPTS - AGENCY FUNDS

RECEIPTS:

Licenses Due the Commonwealth	\$471.75
Dog Licenses	\$7,465.20
Dog Pick up Fees	\$810.50
Planning Board Escrow - Woodview Develop.	\$18,997.50
Planning Board Escrow - Hudson Rd.	\$1,000.00
Conservation Escrow - Henderson Wetland	\$19,145.00
Conservation Escrow - Northwoods Wetland	\$6,000.00
Conservation Escrow - Traywick Wetland	\$5,000.00
Conservation Escrow - ANRAD Consultant	\$1,600.00
Conservation Escrow - Casa Builders Develop.	\$20,000.00

TOTAL RECEIPTS - AGENCY FUNDS \$80,489.9

TOTAL RECEIPTS - ALL FUNDS \$16,265,789.3

EXPENDITURES - GENERAL FUND

GENERAL GOVERNMENT

Moderator	Expense Approp. Expenses	\$100.00	\$20.00
Selectmen Salary	Salary Approp. Salary	\$900.00	\$300.00
EMT Coordinator Salary	Salary Approp. Salary	\$4,800.00	\$4,800.00
Selectmen's Expense	Expense Approp. Transfer in <hr/> Expenses	\$9,800.00 \$6,950.00 \$16,750.00	\$15,033.27
Prior Yr Unpaid Bills STM 11/04 #1	Expense Approp. Expenses	\$1,157.76	\$1,157.76
Prior Yr Unpaid Bills ATM 5/05 #1	Expense Approp. Expenses	\$170.00	\$170.00
Consulting Svcs Police Facility ATM 5/04 #23	Expense Approp. Expenses	\$19,000.00	\$16,750.00
Smith Property STM 11/04 #5	Expense Approp. Expenses	\$30,000.00	\$20,503.50
Administrator Salaries	Salary Approp. Transfer in <hr/> Salary	\$146,160.00 \$3,143.00 \$149,303.00	\$147,483.16
Administrator Expenses	Expense Approp. Expenses	\$38,500.00	\$28,344.54
Advisory Comm. Expenses	Expense Approp. Expenses	\$125.00	\$125.00
Accountant Salary	Transfer in Expenses	\$28,558.00	\$26,826.78
Accountant Expenses	Expense Approp.	\$57,470.00	

	Transfer out	<u>(\$9,710.00)</u>	
		\$47,760.00	
	Expenses		\$39,743.19
Assessor's Salaries	Salary Approp. Salary	\$83,019.00	\$81,391.70
Assessor's Expense	Expense Approp. Expenses	\$37,650.00	\$15,663.21
Treasurer Salaries	Salary Approp. Salary	\$32,783.00	\$32,730.88
Treasurer Expense	Expense Approp. Expenses	\$9,975.00	\$8,148.69
Tax Collector Salaries	Salary Approp. Salaries	\$23,899.00	\$22,990.50
Tax Collector Expense	Expense Approp. Encumbered	\$18,945.00	
		<u>\$18,945.00</u>	
	Expenses		\$16,395.72
Law Committee	Expense Approp. Expenses	\$100,300.00	\$70,534.44
Personnel Committee	Expense Approp. Encumbered	\$15,225.00	
		<u>\$15,225.00</u>	
	Expenses		\$9,932.62
Step Increases ATM 5/04 #17	Expense Approp. Expenses	\$9,500.00	\$3,129.85
Town Clerk Salaries	Salary Approp. Salary	\$69,519.00	\$69,425.20
Town Clerk Expense	Expense Approp. Expenses	\$1,770.00	\$1,731.25
Election Wages	Wage Approp. Wages	\$5,200.00	\$1,628.50
Election Expense	Expense Approp.	\$2,700.00	

	Expenses		\$2,699.80
Registrars Wages	Wage Approp. Wages	\$150.00	\$150.00
Registrars Expense	Expense Approp. Expenses	\$390.00	\$388.59
Conservation Comm. Wages	Wage Approp. Wages	\$31,563.00	\$28,277.52
Conservation Comm. Exp.	Expense Approp. Encumbered	\$31,910.00	
		<u>\$31,910.00</u>	
	Expenses		\$15,480.89
Planning Board Wages	Wage Approp. Wages	\$38,500.00	\$29,852.16
Planning Board Expense	Expense Approp. Encumbered	\$35,500.00	
		<u>\$35,500.00</u>	
	Expenses		\$15,325.60
Master Plan STM 11/04 #4	Expense Approp. Expenses	\$45,000.00	\$37,932.16
Board of Appeals Expense	Expense Approp. Expenses	\$20,850.00	\$11,153.98
Affordable Housing Expense	Expense Approp. Expenses	\$15,000.00	\$900.00
Town Buildings Expense	Expense Approp. Expenses	\$133,438.00	\$122,680.72
Town Hall Expense	Expense Approp. Expenses	\$38,725.00	\$31,406.15
Building Insurance Expense	Expense Approp. Transfer out	\$33,550.00	
		<u>(\$13,468.00)</u>	
		\$20,082.00	
	Expenses		\$20,082.00
Town Reports	Expense Approp.	\$7,055.00	

	Expenses		\$5,296.46
TOTAL GENERAL GOVERNMENT			\$956,585.79
PROTECTION OF PERSONS & PROPERTY			
Police Dept. Salaries	Salaries Approp.	\$577,013.00	
	Salaries		\$563,717.71
Police Dept. Expense	Expense Approp.	\$107,450.00	
	Transfer out	<u>(\$5,865.00)</u>	
		\$101,585.00	
	Expenses		\$101,261.92
Local Planning STM 11/04 #3	Expense Approp.	\$12,820.00	
	Expenses		\$3,515.09
Fire Dept. Wages	Wage Approp.	\$62,000.00	
	Transfer in	<u>\$75.00</u>	
		\$62,075.00	
	Wages		\$57,967.10
Fire Dept. Expense	Expense Approp.	\$30,412.60	
	Transfer in	<u>\$8,270.00</u>	
		\$38,682.60	
	Expenses		\$26,169.40
Ambulance Wages	Wage Approp.	\$25,000.00	
	Wages		\$24,820.00
Ambulance Expense	Expense Approp.	\$21,320.00	
	Expenses		\$21,158.90
Building Inspector Wages	Wage Approp.	\$24,000.00	
	Wages		\$24,000.00
Building Inspector Expense	Expense Approp.	\$2,000.00	
	Expenses		\$2,000.00
Plumbing Inspector Expense	Expense Approp.	\$12,360.00	
	Expenses		\$12,360.00
Wiring Inspector Expense	Expense Approp.	\$15,914.00	
	Expenses		\$15,912.00
Animal Control Salary	Salary Approp.	\$13,999.00	

	Salary		\$13,999.00
Animal Control Expense	Expense Approp. Encumbered	\$3,300.00	
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		\$3,300.00	
	Expenses		\$1,051.01
Traffic Lights	Expense Approp. Expenses	\$3,100.00	\$2,751.26
Forestry Salary	Salary Approp. Salary	\$2,657.00	\$2,657.00
Forestry Expense	Expense Approp. Encumbered	\$43,000.00	
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		\$43,000.00	
	Expenses		\$15,578.94
Communication Wages	Wage Approp. Wages	\$189,323.00	\$164,017.11
Communication Expense	Expense Approp. Expenses	\$54,644.00	\$54,035.21
TOTAL PROTECTION OF PERSONS & PROPERTY			\$1,106,971.65
SCHOOLS			
Nashoba School District Assessment	Assessment Approp. Assessment	\$8,347,027.00	\$8,290,880.00
Minuteman Vocational Assessment	Assessment Approp. Assessment	\$358,926.00	\$358,926.00
Post Secondary Voc Ed	Transfer in Assessment	\$11,510.00	\$11,510.00
TOTAL SCHOOLS			\$8,661,316.00
PUBLIC WORKS & OTHER			
Highway Dept. Wages	Wage Approp. Wages	\$468,772.00	\$458,813.58
Highway Dept. Expense	Expense Approp. Encumbered	\$124,264.00	
		<hr/>	

		\$124,264.00	
	Expenses		\$117,649.02
Highway Improvements	Wage & Exp. Approp	\$181,750.00	
	Wages		\$3,002.50
	Expenses		\$176,013.62
Snow & Sand Wages	Wage Approp.	\$36,375.00	
	Wages		\$58,653.84
Snow & Sand Expenses	Expense Approp.	\$125,269.00	
	Transfer in	\$2,832.36	
		<u>\$128,101.36</u>	
	Expenses		\$352,057.73
Street Lights	Expense Approp.	\$4,000.00	
	Transfer in	\$683.98	
		<u>\$4,683.98</u>	
	Expenses		\$4,653.98
Transfer Station Wages	Wage Approp.	\$59,866.00	
	Transfer in	\$5,000.00	
		<u>\$64,866.00</u>	
	Wages		\$62,752.98
Transfer Station Expense	Expense Approp.	\$120,749.00	
	Expenses		\$111,436.63
Landfill	Expense Approp.	\$4,500.00	
	Expenses		\$0.00
Cemetery	Expense Approp.	\$10,500.00	
	Transfer in	\$1,650.00	
		<u>\$12,150.00</u>	
	Expenses		\$12,124.00
TOTAL PUBLIC WORKS & OTHER			\$1,357,157.88
HEALTH			
Animal Inspector Salary	Salary Approp.	\$448.00	
	Salary		\$448.00
Board of Health Expenses	Expense Approp.	\$14,777.00	
	Expenses		\$12,083.33

Nurse Salary	Salary Approp. Salary	\$8,827.00	\$6,067.86
Nurse Expense	Expense Approp. Expenses	\$650.00	\$667.25
TOTAL HEALTH			\$19,266.44
CHARITIES & VETERANS			
Council on Aging Salary	Salary Approp. Salary	\$14,359.00	\$13,569.75
Council on Aging Expenses	Expense Approp. Expenses	\$5,500.00	\$5,474.02
Veterans Salary	Salary Approp. Salary	\$960.00	\$960.00
Veterans Expense	Expense Approp. Expenses	\$106.00	\$106.00
Veterans Memorial ATM 5/04 #20	Expense Approp. Expenses	\$2,960.00	\$2,960.00
Veterans Memorial ATM 5/04 #21	Expense Approp. Expenses	\$5,000.00	\$2,830.00
Housing Authority	Expense Approp. Expenses	\$500.00	\$0.00
TOTAL CHARITIES AND VETERANS			\$25,899.77
CULTURE & RECREATION			
Library Salaries	Salary Approp. Transfer in	\$109,285.00 \$1,122.48	
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		\$110,407.48	\$109,092.61
Library Salaries	Salaries		
Library Expense	Expense Approp. Transfer in	\$51,446.00 \$467.85	
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		\$51,913.85	\$51,904.21
Library Expense	Expenses		
Recreation Wages	Wage Approp. Wages	\$6,500.00	\$5,890.00

Recreation Expense	Expense Approp. Expenses	\$2,300.00	\$1,070.16
Parks Expense	Expense Approp. Expenses	\$16,826.00	\$15,239.89
Historical Commission	Expense Approp. Transfer in	\$3,600.00 <u>\$443.06</u>	
	Expenses	\$4,043.06	\$4,043.06
Memorial Day	Expense Approp. Expenses	\$1,000.00	\$888.65
TOTAL CULTURE & RECREATION			\$188,128.58
UNCLASSIFIED			
Debt Principal: Florence Sawyer School	Expense Approp. Expenses	\$530,000.00	\$530,000.00
Emerson Repairs	Expense Approp. Expenses	\$4,000.00	\$4,000.00
Sawyer Repairs	Expense Approp. Expenses	\$4,000.00	\$4,000.00
Emerson School	Expense Approp. Expenses	\$94,000.00	\$94,000.00
Emerson Roof Repair	Expense Approp. Expenses	\$16,700.00	\$16,000.00
Landfill Closure/Transfer Station	Expense Approp. Expenses	\$84,000.00	\$84,000.00
Highway Sander	Expense Approp. Expenses	\$21,000.00	\$21,000.00
Highway Loader	Expense Approp. Expenses	\$25,000.00	\$25,000.00
Highway Gas Cleanup Addt'l	Expense Approp. Expenses	\$13,000.00	\$13,000.00

Highway Gas Cleanup	Expense Approp. Expenses	\$40,000.00	\$40,000.00
Ambulance	Expense Approp. Expenses	\$22,000.00	\$22,000.00
Atlantic Union College Land	Expense Approp. Expenses	\$34,000.00	\$34,000.00
Barretts Hill Land	Expense Approp. Expenses	\$10,000.00	\$10,000.00
Moen Land	Expense Approp. Expenses	\$74,230.00	\$74,230.00
Nashoba Valley Land	Expense Approp. Expenses	\$35,000.00	\$35,000.00
Savignano Land	Expense Approp. Expenses	\$7,000.00	\$7,000.00
Communication System	Expense Approp. Expenses	\$48,000.00	\$48,000.00
Athletic Fields	Expense Approp. Expenses	\$39,000.00	\$39,000.00
Debt Interest: Florence Sawyer School	Expense Approp. Expenses	\$340,938.00	\$340,937.50
Emerson Repairs	Expense Approp. Expenses	\$395.00	\$395.20
Sawyer School Repairs	Expense Approp. Expenses	\$3,097.00	\$3,097.00
Emerson School Restoration	Expense Approp. Expenses	\$74,328.00	\$74,328.00
Emerson Roof Repairs	Expense Approp. Expenses	\$1,815.00	\$1,185.32
Landfill Closure/Transfer Sta.	Expense Approp.	\$44,809.00	

	Expenses		\$44,808.50
Highway Sander	Expense Approp. Expenses	\$690.00	\$690.00
Highway Loader	Expense Approp. Expenses	\$846.00	\$846.00
Highway Gas Cleanup Addt'l	Expense Approp. Expenses	\$4,013.00	\$4,013.75
Highway Gas Cleanup	Expense Approp. Expenses	\$18,606.00	\$18,606.26
Ambulance	Expense Approp. Expenses	\$2,174.00	\$2,173.60
Atlantic Union College Land	Expense Approp. Expenses	\$2,802.00	\$2,802.00
Barretts Hill Land	Expense Approp. Expenses	\$7,412.00	\$7,412.00
Moen Land	Expense Approp. Expenses	\$8,450.00	\$5,715.97
Nashoba Valley Land	Expense Approp. Expenses	\$25,943.00	\$25,943.00
Savignano Land	Expense Approp. Expenses	\$5,077.00	\$5,077.00
Communication System	Expense Approp. Expenses	\$1,599.00	\$1,599.00
Athletic Fields	Expense Approp. Expenses	\$4,235.00	\$2,763.48
State Assessments	Assessment Approp. Assessments	\$4,199.00	\$4,159.00
County Assessment Governments	Assessment Approp. Assessment	\$10,256.00	\$10,256.00
County Retirement Assess.	Assessment Approp.	\$144,263.00	

	Assessment		\$144,263.00
Workers Compensation	Expense Approp.	\$32,000.00	
	Transfer out	<u>(\$8,523.00)</u>	
		\$23,477.00	
	Expenses		\$17,727.00
Unemployment	Expense Approp.	\$10,000.00	
	Expenses		\$3,563.04
Health Ins. - Town Share	Expense Approp.	\$200,000.00	
	Expenses		\$183,153.86
Life Insurance - Town Share	Expense Approp.	\$600.00	
	Expenses		\$511.28
Medicare Ins. - Town Share	Expense Approp.	\$27,000.00	
	Expenses		\$25,292.16
Other Insurance	Expense Approp.	\$25,145.00	
	Expenses		\$23,649.00
Transfer out	Transfer in	\$8,564.61	
	Expenses		\$8,564.61
TOTAL UNCLASSIFIED			\$2,063,762.53
CURRENT YEAR EXPENDITURE TOTAL			\$14,379,088.64
ENCUMBRANCES & CARRY FORWARDS FROM FISCAL YEAR 2004			
Panning Studies Art 12 5/00	Expense Balance	\$1,135.06	
	Transfer out	<u>(\$1,135.06)</u>	
		\$0.00	
	Expenses		\$0.00
Rte. 117 Traffic Signs STM 11/02 #3	Expense Balance	\$5,000.00	
	Expenses		\$0.00
LRPC Emerson School #4 Water Supply STM 11/02	Expense Balance	\$8,420.00	
	Expenses		\$0.00
Architect Police Station STM 11/02 #5	Expense Balance	\$11,000.00	
	Expenses		\$11,000.00
Coolidge Land ATM 5/99 #16	Expense Balance	\$30,000.00	

	Expenses		\$30,000.00
Town Administrator Expenses	Expense Balance	\$1,425.00	
	Expenses		\$1,425.00
Assessor's Wages	Expense Balance	\$1,000.00	
	Expenses		\$944.78
GIS STM 11/98 #7	Expense Balance	\$10,562.01	
	Expenses		\$0.00
Collector's Expenses	Expense Balance	\$1,050.00	
	Expenses		\$906.03
Personnel Comm. Expenses	Expense Balance	\$747.45	
	Expenses		\$732.75
Cable Advisory ATM 5/02 #15	Expense Balance	\$5,557.15	
	Transfer out	<u>(\$5,557.15)</u>	
		\$0.00	
	Expenses		\$0.00
Conservation Expenses	Expense Balance	\$1,350.00	
	Expenses		\$1,350.00
Planning Expenses	Expense Balance	\$21.28	
	Expenses		\$21.28
Affordable Housing STM 11/02 #8	Expense Balance	\$24,405.53	
	Expenses		\$0.00
Fire Station Structural, ATM 5/02 #11	Expense Balance	\$2,078.59	
	Transfer out	<u>(\$2,078.59)</u>	
		\$0.00	
	Expenses		\$0.00
Police Wages	Wage Balance	\$35,000.00	
	Wages		\$15,251.04
New Pumper/Tanker ATM 5/02 #12	Expense Balance	\$4,212.60	
	Expenses		\$3,744.40
Animal Control Officer Expenses	Expense Balance	\$80.76	
	Expenses		\$80.76

Forestry Expenses	Expense Balance	\$4,320.00	
	Expenses		\$0.00
Radios Art 2, 11/98	Expense Balance	\$5,256.78	
	Transfer out	<u>(\$5,256.78)</u>	
		\$0.00	
	Expenses		\$0.00
Florence Sawyer School Bldg	Expense Balance	\$13,853.76	
	Transfer out	<u>(\$13,853.76)</u>	
		\$0.00	
	Expenses		\$0.00
Emerson Renov, Water Supply ATM 5/03 #3	Expense Approp. Expenses	\$67,989.49	\$34,706.50
Upgrade Septic System ATM 5/04 #7	Expense Approp. Expenses	\$187,000.00	\$61,987.37
Highway Expenses	Expense Balance Expenses	\$8,494.64	\$8,494.11
Gas Spill Cleanup Continued ATM 5/02 #14	Expense Balance Expenses	\$68,546.05	\$23,964.39
Cemetery Expenses	Expense Balance Expenses	\$2,500.00	\$2,500.00
Veterans Expenses	Expense Balance Expenses	\$600.00	\$100.00
World War II Memorial ATM 5/02 #13	Expense Balance Transfer out	\$870.70 <u>(\$870.70)</u>	
		\$0.00	
	Expenses		\$0.00
Library Building Plan Study ATM 5/00 #13	Expense Balance Expenses	\$8,657.93	\$8,657.93
Three Athletic Fields Art 13,	Expense Balance Transfer out	\$22,233.75 <u>(\$20,932.67)</u>	
		\$1,301.08	
	Expenses		\$1,301.08
TOTAL ENCUMBRANCES FROM FISCAL YEAR 2004			\$207,167.42

SUB-TOTAL APPROPRIATIONS \$14,586,256.06

PAYROLL WITHHOLDINGS:

Federal Tax	\$228,582.37
Medicare	\$25,268.27
State Tax	\$97,449.82
County Retirement	\$139,163.68
Health Insurance	\$70,240.80
Life Insurance	\$555.82
Disability Insurance	\$8,900.43
Highway Union Dues	\$2,736.00
Police/Dispatchers Union Dues	\$4,896.00
Deferred Compensation	\$33,620.04
VALIC Annuity	<u>\$19,150.04</u>

TOTAL PAYROLL WITHHOLDINGS \$630,563.27

MISCELLANEOUS:

Refunds, Personal Property 2004	
Refunds, Real Estate 2004	\$5,313.93
Refunds, Real Estate 2005	\$2,960.24
Refunds, Motor Vehicle 2003	\$755.83
Refunds, Motor Vehicle 2004	\$11,257.00
Refunds, Motor Vehicle 2005	<u>\$4,859.98</u>

TOTAL MISCELLANEOUS \$25,146.98

TOTAL EXPENDITURES - GENERAL FUND \$15,241,966.31

EXPENDITURES - HIGHWAY GRANT FUND

EXPENSES:

Chapter 246B Agree #4246034	<u>\$111,425.49</u>
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TOTAL EXPENDITURES - HIGHWAY FUND \$111,425.49

EXPENDITURES - STATE GRANTS FUND

EXPENSES:

Extended Polling Hours	\$1,539.00
Firearms License	\$4,850.00
Selective Enforcement	\$2,617.26
Bulletproof Vests	\$680.00
Community Policing	\$3,947.14

Police Equipment	\$9,153.75
Fire Safety Equipment	\$36,012.00
Fire FEMA Grant	\$714.23
FEMA Snow & Ice Grant	\$29,664.79
Council on Aging	\$2,799.77
Library State Aid	\$6,110.78
Arts Lottery Council	<u>\$2,510.70</u>

TOTAL EXPENDITURES - STATE GRANTS FUND

\$100,599.42

EXPENDITURES - REVOLVING FUNDS

EXPENSES:

Bolton Flag Fund	\$156.07
Sale of Real Estate	\$58,544.33
Police Gift	\$437.35
DARE Gift	\$350.00
Recycling Revolving	\$591.99
Insurance under \$10K	\$581.03
Library Memorial	\$342.05
Conservation Wetlands	\$643.03
Police Outside Details	\$50,035.50
Transfer to General Fund - Miscellaneous	<u>\$67,090.00</u>

TOTAL EXPENDITURES - REVOLVING FUNDS

\$178,771.35

EXPENDITURES - EXPENDABLE TRUST FUNDS

EXPENSES:

Whitcomb Benevolent	\$197.32
Joan Sullivan	\$500.00
Cemetery Perpetual Care	\$3,663.07
Edes Fund	\$300.00
Police Law Enforcement	\$357.77
Transfer to General Fund - Miscellaneous	<u>\$60,875.00</u>

TOTAL EXPENDITURES - EXPENDABLE TRUST FUNDS \$65,893.16

EXPENDITURES - AGENCY FUND

EXPENSES:

Licenses Due Commonwealth	\$456.75
Dog Licenses	\$346.05
Conservation Escrow - Danforth Brook	\$9,351.00
Conservation Escrow - ANRAD Consultant	\$1,600.00
Conservation Escrow - Heritage Properties	\$10,000.00
Conservation Escrow - Collette & Melone	<u>\$2,925.00</u>

TOTAL EXPENDITURES - AGENCY FUND \$24,678.80

TOTAL EXPENDITURES - ALL FUNDS \$15,723,334.53

TOWN OF BOLTON

Encumbrances and Carry Forwards to Fiscal Year 2006

Selectmen	Rte. 117 Traffic Signs Art 3 11/02	0100-122-5712-ART	\$	5,000.00
Selectmen	LRPC-Emerson School Water Art 4 11/02	0100-122-5713-ART	\$	8,420.00
Selectmen	Consulting Services Police Facility Solution Art 23 5/04	0100-122-5715-ART	\$	2,250.00
Selectmen	Smith Property Art 5 11/04	0100-122-5716-ART	\$	9,496.50
Assessors	GIS Art 7 11/98	0100-141-5820-ART	\$	10,562.01
Collector	Tax Taking Expense	0100-146-5344-000	\$	750.00
Personnel Comm.	Purchase of Services	0100-152-5200-000	\$	1,350.00
Personnel Comm.	Educational Assistance	0100-152-5709-000	\$	2,268.00
Personnel Comm.	Step Increases Anniversary Date Art 17 5/04	0100-152-5151-ART	\$	6,370.15
Conservation	Land Maintenance	0100-171-5240-000	\$	850.00
Planning	Master Plan Art 4 11/04	0100-175-5200-ART	\$	7,067.84
Appeals Board	40B Permitting	0100-176-5205-000	\$	4,000.00
Affordable Housing	Expenses Art 8 11/02	0100-189-5700-ART	\$	24,405.53
Town Buildings	Repairs	0100-190-5241-000	\$	10,757.28
Police	Local Planning Art 3 11/04	0100-210-5801-ART	\$	9,304.91
Police	Generator Art 2 11/04	0100-210-5851-ART	\$	26,500.00
Fire	Other Expenses	0100-220-5700-000	\$	6,200.00
Fire	New Pumper/Tanker Art 12 5/02	0100-220-5850-ART	\$	468.20
School	Emerson Renov, Water Supply Art 3 5/03	0100-300-5840-ART	\$	33,282.99
School	Upgrade Septic System Sawyer/Emerson Art 7 5/04	0100-300-5850-ART	\$	125,012.63
Highway	Gas Spill Art 14 5/02	0100-421-5781-ART	\$	44,581.66
Highway	New 1-Ton Truck Art 4 5/05	0100-421-5811-ART	\$	51,100.00
Landfill	Monitoring Wells	0100-439-5250-000	\$	4,500.00
BOH	Replacement Monitoring Wells Art 8 11/04	0100-510-5802-ART	\$	23,000.00
Veteran's	Veteran's Memorial Korean/Vietnam Conflicts Art 21 5/04	0100-543-5892-ART	\$	2,170.00
Other Insurance	Motor Vehicle	0100-945-5745-000	\$	1,000.00
Total Encumbered and Carried Forward				<u>\$ 420,667.70</u>

TOWN OF BOLTON

As of June 30, 2005

Balance Sheet - General Fund

Cash - Unrestricted Checking		\$	2,860,398.93		
Personal Property Receivable:					
	1997	\$	125.18		
	1998			\$	17.01
	1999			\$	142.32
	2001	\$	770.58		
	2002	\$	1,700.56		
	2003	\$	868.46		
	2004	\$	1,121.00		
	2005	\$	2,095.36		
Real Estate Receivable:					
	1998	\$	0.07		
	1999	\$	1.09		
	2000	\$	2,666.39		
	2001	\$	7,163.43		
	2002	\$	7,656.21		
	2003	\$	20,920.57		
	2004	\$	41,545.76		
	2005	\$	219,401.63		
Provision for Abts & Exempt:					
	2003			\$	285.73
	2004			\$	113,385.43
	2005			\$	263,020.28
Tax Lien Receivable		\$	150,814.03		
Motor Vehicle Excise Receivable:					
	1994	\$	7.50		
	1997	\$	823.13		
	1998			\$	494.38
	1999	\$	1,029.38		
	2000	\$	1,531.01		
	2001	\$	5,070.97		
	2002			\$	70.89
	2003	\$	851.71		
	2004	\$	11,378.97		
	2005	\$	61,829.54		
Tax Foreclosures		\$	1,075.95		
Warrants Payable				\$	163,103.09
County Retirement Withholding					
Health Insurance Withholding				\$	2,267.58
Life Insurance Withholding		\$	89.77		

Disability Insurance Withholding		\$	95.33
Highway Union Dues Withholding		\$	240.00
Accrued Payroll		\$	107,939.61
Deferred Revenue - Real Estate & Pers. Prop.	\$	70,814.48	
Deferred Revenue - Tax Liens		\$	150,814.03
Deferred Revenue - Tax Foreclosures		\$	1,075.95
Deferred Revenue - Motor Vehicle Excise		\$	81,956.94
F/B Reserved for Encumbrances		\$	420,667.70
F/B Reserved for Expenditures		\$	647,761.00
Undesignated Fund Balance		\$	1,764,649.60
F/B Reserved for Unprovided Abate/Exempt			
F/B for Appropriation Deficits	\$	246,235.21	
	\$	3,717,986.87	\$
			3,717,986.87

Balance Sheet - Highway Fund

Cash - Unrestricted Checking		\$	148,904.83
F/B Designated State Grant	\$	148,904.83	
	\$	148,904.83	\$
			148,904.83

Balance Sheet - State Grant Fund

Cash - Unrestricted Checking	\$	32,901.69	
Warrants Payable		\$	19,749.08
Accrued Payroll		\$	222.40
F/B Library State Aid		\$	8,134.63
F/B Arts Lottery		\$	2,378.16
F/B Council on Aging		\$	0.23
F/B Community Policing		\$	90.82
F/B Firearm Permit Fees - Due to Comm.		\$	-
F/B Selective Enforcement Grant	\$	1,227.42	
F/B MASSGIS		\$	2,547.00
F/B Fire Safety Equipment		\$	6.79
F/B LEPC Grant		\$	1,000.00
	\$	34,129.11	\$
			34,129.11

Balance Sheet - Receipts Reserved for Appropriation

Cash	\$	995.59	
F/B Reserved - Ambulance		\$	995.59

\$ 995.59	\$ 995.59
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Balance Sheet - Revolving Fund

Cash	\$ 484,635.42	
Warrants Payable		\$ 179.94
F/B Insurance Reimb		\$ 26,849.18
F/B Selectmen Gift		\$ 16.11
F/B Conservation Wetland Fees		\$ 23,599.95
F/B Conservation Gift		\$ 1,860.69
F/B Police Revolving	\$ 11,614.60	
F/B Police Gift		\$ 1,411.56
F/B Highway Gift		\$ 400.00
F/B Park & Recreation Revolving		\$ 11,598.65
F/B Park & Recreation Gift		\$ 475.00
F/B Bolton Fair Lease		\$ 9,452.59
F/B World War II Memorial Gift		\$ 25.00
F/B Bolton Flag Fund Gift		\$ 227.12
F/B Library Memorial Fund		\$ 171.80
F/B Bolton Loop Trail Donation		\$ 369.50
F/B DARE Gift		\$ 1,348.60
F/B Cingular Tower Funds		\$ 97,204.00
F/B Cable		\$ 109,187.41
F/B Sale of Real Estate		\$ 203,955.67
F/B Recycling Programs		\$ 7,917.25
	\$ 496,250.02	\$ 496,250.02

Balance Sheet - Capital Projects Fund

Cash		\$ 166,000.00
Due From Commonwealth	\$ 166,000.00	
Deferred Revenue - Intergovernmental		\$ 166,000.00
BAN's Payable		\$ 257,999.00
F/B Braman	\$ 24,000.00	
F/B Stephenson	\$ 399,999.00	
	\$ 589,999.00	\$ 589,999.00

Balance Sheet - Non-Expendable Trust Fund

Cash - Restricted Savings	\$ 68,270.13	
F/B Cemetery Perpetual Care Principal		\$ 30,724.13
F/B G. Brown Library		\$ 2,700.00
F/B Nursing		\$ 1,000.00

F/B Sullivan Scholarship		\$	4,146.00
F/B G. Brown School		\$	2,700.00
F/B Houghton High School		\$	12,000.00
F/B Whitcomb Benevolent		\$	5,000.00
F/B M. Edes Scholarship		\$	10,000.00
	\$	68,270.13	
		\$	68,270.13

Balance Sheet - Expendable Trust Fund

Cash - Investment	\$	834,810.95	
F/B Cemetery Perpetual Care Income		\$	7,773.53
F/B Gerdon Brown Library		\$	971.75
F/B Lucy Bowen Library		\$	100.86
F/B Nursing		\$	8,268.04
F/B Joan Sullivan Scholarship		\$	5,849.62
F/B Bolton History Fund		\$	2,974.19
F/B Gerdon Brown School		\$	412.86
F/B Houghton School Fund		\$	326.78
F/B Whitcomb Benevolent Fund		\$	17.26
F/B Conservation Fund		\$	11,365.67
F/B M. Edes Scholarship		\$	817.51
F/B Law Enforcement Drug		\$	2,805.75
F/B Stabilization Fund		\$	771,562.93
F/B Sign Fund		\$	469.91
F/B Dewhurst, Fire		\$	12,484.12
F/B Dewhurst, Police		\$	7,610.17
	\$	834,810.95	
		\$	833,810.95

Balance Sheet - Agency Fund

Cash - Unrestricted	\$	212,073.05	
Due to Commonwealth		\$	15.00
Dog Fines and Charges		\$	8,295.50
Dog Licenses		\$	38,293.52
Sale of Dogs		\$	80.00
Guaranteed Deposits		\$	1,068.56
Planning Board Escrow - Boyle, R		\$	13,500.00
Planning Board Escrow - Century Mill		\$	6,136.00
Planning Board Escrow - C. Rogers		\$	2,865.00
Planning Board Escrow - Woodview Develop.		\$	18,997.50
Planning Board Escrow - Hudson Rd. Common Driveway		\$	1,000.00
Board of Health Escrow - Nashoba Builders, Inc.		\$	1,350.00
Conservation Escrow - Collette & Melone		\$	975.00

Conservation Escrow - CCR Development	\$	5,200.00
Conservation Escrow - Stephenson Shared Driveway	\$	33,900.00
Conservation Escrow - McNulty, Common Driveway	\$	14,000.00
Conservation Escrow - 90 Exchange LLC Lot 10 Corn Rd.	\$	5,000.00
Conservation Escrow - Heritage	\$	5,000.00
Conservation Escrow - Danforth Brook	\$	4,809.00
Conservation Escrow - Rocky Dundee	\$	1,442.97
Conservation Escrow - Henderson Driveway	\$	19,145.00
Conservation Escrow - Northwoods Wetland Buffer	\$	6,000.00
Conservation Escrow - Traywick Wetland	\$	5,000.00
Conservation Escrow - Casa Builders Develop.	\$	20,000.00
		<hr/>
	\$	212,073.05
	\$	212,073.05

Balance Sheet - Long Term Debt Group

Loans Authorized	\$	2,776,999.00	
Loans Authorized & Unissued			\$ 2,776,999.00
Amount to be Provided for Payment	\$	10,991,490.00	
Bonds Payable - Sawyer School			\$ 6,885,000.00
Bonds Payable - Emerson Remodeling			\$ 1,472,000.00
Bonds Payable - Sawyer Repairs			\$ 61,000.00
Bonds Payable - Emerson Roof			\$ 50,800.00
Bonds Payable - Landfill Closure			\$ 690,000.00
Bonds Payable - Transfer Station			\$ 190,000.00
Bonds Payable - Nashoba Realty Land			\$ 525,000.00
Bonds Payable - Barrett's Hill Land			\$ 150,000.00
Bonds Payable - Atlantic Union College Land			\$ 28,000.00
Bonds Payable - Savignano Land			\$ 102,000.00
Bonds Payable - Moen Land			\$ 222,690.00
Bonds Payable - Highway Truck 2000			\$ 19,000.00
Bonds Payable - Gas Spill Cleanup #1			\$ 375,000.00
Bonds Payable - Gas Spill Cleanup #2			\$ 78,000.00
Bonds Payable - Emerson Repairs			\$ 4,000.00
Bonds Payable - Ambulance			\$ 22,000.00
Bonds Payable - Three Athletic Fields			\$ 117,000.00
		<hr/>	
	\$	13,768,489.00	\$ 13,768,489.00