

TOWN OF BRAINTREE
 DETAILED CPA ACCOUNT ANALYSIS
 3/31/2014

Appendix L

<u>acct. number</u>	<u>Project</u>	<u>fund balance type</u>	<u>7/1/2013</u>	<u>New authorizations</u>	<u>art. ref</u>	<u>expense & encumbrances</u>	<u>adjusted 3/31/2014</u>	<u>CO#</u>
27-00800-6015	Town Hall Art.19 May 03 ATM	U	8,210.00			(8,210.00)	-	2005 May STM Art. 5#2
27-00800-6019	Right of 1st Refusal		200,000.00				200,000.00	
27-00801-6005	Heritage Lane Elderly House		63,800.00				63,800.00	10-063-c
27-00802-6004	2 JFK Master Plan		668.31				668.31	09-063
27-00802-6011	Highland Elementary School		22,100.00	(22,100.00)	close out	-	-	10-050
27-01129-6030	Old Thayer Library	U	118,177.50			45,000.00	163,177.50	11-029-B
27-01129-6031	Historic Resource Inventory Form	H	10,000.00			(10,000.00)	-	11-029-C
27-01129-6050	Historic Vital Records	U	80,000.00			(77,000.00)	3,000.00	11-029-E
27-01142-6094	T.C. historic vital records project # 2	U	100,000.00				100,000.00	11-042
27-01233-6026	Gallivan House Roof	U	1,900.00				1,900.00	12-033
27-01302-6028	Monatiquot River walk	U	20,193.50			(4,733.48)	15,460.02	CO 13-002
27-01335-6135	Arts center 1969 Washington St			230,000.00		(71,715.55)	158,284.45	CO 13-035
27-01325-6131	John Adams Plaza			39,500.00			39,500.00	CO 13-025
27-01326-6132	Elm St. Cemetery Gravestone / Security n			21,500.00		(20,335.00)	1,165.00	CO 13-026
27-01360-6136	Soldier's Memorial Statue	H		5,200.00			5,200.00	CO 13-060
27-01404-6137	Pond Meadow Bike Trail	U		75,000.00			75,000.00	CO 14-004
27-01405-6138	BHA Kitchen Bathroom Renovations	CH		78,445.00			78,445.00	CO 14-005(1)
27-01405-6139	BHA Roof Replacement	U		320,107.00			320,107.00	CO 14-005(2)
	Comm Exp		-	35,000.00		(50.00)	34,950.00	CO 13-02
Detail of CPA Fund Approved Projects			<u>625,049.31</u>	<u>782,652.00</u>	-	<u>(147,044.03)</u>	<u>1,260,657.28</u>	

<u>Account #</u>	<u>Accounts Name</u>							
27-3200-3245	Budgeted Reserve		400,000.00	-			400,000.00	
27-3200-3240	Encumbrances for approved projects		625,049.31	782,652.00	-	(147,044.03)	1,260,657.28	-
27-3200-3244	FB Reserved for Open Space	O	555,921.84	90,000.00		-	645,921.84	
27-3200-3242	FB Reserved for Historic Preservation	H	123,529.66	112,100.00	(5,200.00)	-	230,429.66	
27-3200-3243	FB Reserved for Community Housing	CH	331,603.10	90,000.00	(78,445.00)	-	343,158.10	
27-3590-3590	Unreserved Fund Balance	U	2,978,180.33	(846,107.00)	683,281.55	-	2,815,354.88	
	Fund Balance		<u>5,014,284.24</u>	<u>228,645.00</u>	<u>599,636.55</u>	<u>(147,044.03)</u>	<u>5,695,521.76</u>	

legend
 fund balance type
 O Open Space
 H Historic Preservation
 CH Community Housing
 U Unreserved Fund Balance
 article reference
 N - - NEW PROPOSED PROJECTS
 C - - CLOSE OUT UNUSED BALANCES

CPA BUDGETED REVENUE ESTIMATES	<u>actual FY 2012</u>	<u>estimate FY 2013</u>	<u>proposed FY 2014</u>	<u>proposed FY 2015</u>	
REVENUE					
Surcharge	559,244	575,743	590,137	604,890	2.5% over 2014 estimate
State Trust Distribution	145,945	145,945	138,178	135,731	based on 2014 estimate cpa surcharge m
Other interest	12,447	13,312	9,000	9,000	4,500,000 *.0020
Total	717,636	735,000	737,315	749,621	

EXPENDITURES	<u>2012 appr.</u>	<u>2013 appr.</u>	<u>2014 appr.</u>	<u>2015 appr.</u>
Community Housing	75,000	75,000	90,000	100,000
Open Space	75,000	75,000	90,000	100,000
Historic Preservation	75,000	75,000	90,000	100,000
Undesignated Budget Reserve	400,000	380,000	400,000	400,000
Administration and Operating Expense	30,000	30,000	35,000	35,000
Total FY 2012 voted	655,000			
Total fy 2013 voted		635,000		
Total fy 2014 voted			705,000	
Estimate for FY 2015				735,000