

**TOWN OF EASTON  
COMMUNITY PRESERVATION FUND  
FISCAL YEAR ENDED JUNE 30, 2009**

<b>Collection/Receipt Activity</b>	<b>Fiscal 2009 Collections</b>	<b>Fiscal 2008 Collections</b>	<b>Fiscal 2007 Collections</b>	<b>Other Prior Year Collections</b>	<b>Total Collected</b>
FY 2010 Surcharge Receipts	825.35				825.35
FY 2009 Surcharge Receipts	855,409.29	598.63		-	856,007.92
FY 2008 Surcharge Receipts	14,760.18	825,206.25	366.93	-	840,333.36
FY 2007 Surcharge Receipts	(146.22)	10,482.14	806,927.81	-	817,263.73
FY 2006 Surcharge Receipts			10,231.70	678,328.80	688,560.50
FY 2005 Surcharge Receipts			(90.05)	621,332.12	621,242.07
FY 2004 Surcharge Receipts				558,835.42	558,835.42
FY 2003 Surcharge Receipts			176.34	483,231.85	483,408.19
FY 2002 Surcharge Receipts				417,758.89	417,758.89
FY 2009 Lien Receipts	51.29				51.29
FY 2008 Lien Receipts	4,843.56	881.89		-	5,725.45
FY 2007 Lien Receipts	2,408.52	1,067.62		-	3,476.14
FY 2006 Lien Receipts	683.26	853.31	3,654.30	-	5,190.87
FY 2005 Lien Receipts	147.19	355.54	1,946.08	1,125.11	3,573.92
FY 2004 Lien Receipts	33.13	270.71	388.53	1,167.02	1,859.39
FY 2003 Lien Receipts	28.22	125.80	96.11	1,849.81	2,099.94
FY 2002 Lien Receipts		1.14	17.66	542.95	561.75
Litigated Taxes Collected				890.45	890.45
Penalty & Interest on CPA Surcharge	2,894.82	2,560.23	2,299.68	6,773.65	14,528.38
State Trust Fund Distribution	643,135.00	822,539.00	693,938.00	2,091,259.00	4,250,871.00
Investment Income	274,919.59	358,112.99	141,055.36	202,069.28	976,157.22
Miscellaneous Income	33.63		9,346.87	9,779.75	19,160.25
<b>Total Collections</b>	<b>1,800,026.81</b>	<b>2,023,055.25</b>	<b>1,670,355.32</b>	<b>5,074,944.10</b>	<b>10,568,381.48</b>

**Fund Balance/Available Funds**

**Community Housing Funds/Fund Balance Reserve**

<b>Community Housing Fund Balance Reserve</b>	
Fund Balance 7/1/08	775,038.40
FY 09 reservations added	152,314.00
Appropriations made	
Fund Balance as of 6/30/2009	<u>927,352.40</u>
<b>Total Community Housing Funds</b>	<u>927,352.40</u>

**Historic Preservation Funds/Fund Balance Reserve**

<b>Historic Preservation Funds</b>	
WWI Monument Restoration	7,500.00 Article 13, ATM 5/08
FY09 Expenditures	(3,000.00)
Balance as of 6/30/2009	<u>4,500.00</u>

**Historic Preservation Fund Balance Reserve**

Fund Balance 7/1/08	320,038.40
FY 09 reservations added	144,814.00
Appropriations made	
Fund Balance as of 6/30/2009	<u>464,852.40</u>
<b>Total Historic Preservation Funds</b>	<u>469,352.40</u>

**Open Space Funds/Fund Balance Reserve**

<b>Open Space Funds</b>	
FY09 Debt Service (Dean St Land)	107,850.00
FY09 Expenditures	(107,850.00)
Transfer unexpended balance to reserve	
Balance as of 6/30/2009	<u>-</u>

**Open Space Fund Balance Reserve**

Fund Balance 7/1/08	615,307.91
FY 09 reservations added	44,464.00
Transfer of unexp debt balance at Y/E	
Fund Balance as of 6/30/2009	<u>659,771.91</u>
<b>Total Open Space Funds</b>	<u>659,771.91</u>

**Unreserved Community Preservation Fund Balance**

Fund Balance 7/1/08	6,295,084.66
FY 09 Revenues	1,800,026.81
FY 09 Expenditures	(158,723.77)
FY 08 Expired Encumbrances	5,000.00
FY09 Reserves/Appropriations	(456,942.00)
Fund Balance as of 6/30/2009	<u>7,484,445.70</u>

**TOWN OF EASTON  
COMMUNITY PRESERVATION FUND  
FISCAL YEAR ENDED JUNE 30, 2009**

**Balance Sheet  
6/30/2009**

<b>Assets:</b>	
Cash	9,546,022.41
Surcharges Receivable	22,815.59
CPA Liens Receivable	9,003.51
<b>Total Assets</b>	<b>9,577,841.51</b>
<b>Liabilities:</b>	
Warrants Payable	
Deferred Revenue	31,819.10
BAN Payable	-
<b>Total Liabilities</b>	<b>31,819.10</b>
<b>Fund Equity:</b>	
Reserved for:	
Encumbrances	5,100.00
Community Housing	927,352.40
Historic Preservation	469,352.40
Open Space	659,771.91
Unreserved	7,484,445.70
<b>Total Fund Equity</b>	<b>9,546,022.41</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>9,577,841.51</b>

**Fiscal 09 Budget/Expenditure Activity**

	Appropriation/ Carry-Forward	Budgetary Transfers	Total Budget	Expenses*	Unencumbered Balance 6/30/2009
CPA Admin Expenses (14-033-02-5200)	61,250.00		61,250.00	16,109.77	45,140.23
FY08 CPA Encumbrances (14-033-15-5200)	5,000.00		5,000.00	-	5,000.00
Playground Project (14-033-15-6216)	142,614.00		142,614.00	142,614.00	-
	142,614.00	-	142,614.00	142,614.00	-
Annual Budgeted Reserve (14-033-20-5000)	653,636.00	(89,442.00)	564,194.00	-	564,194.00
Debt Interest (14-033-18-5925)	107,850.00		107,850.00	107,850.00	-

\* Admin Expenses included encumbrances of \$1,600 for Quentin Hughes & \$3,500 for Peter Tetreault

**Collector's Receivable Activity**

	Committed	Abated	Collected	Transferred to CPA Liens	Balance Collections	Collection Ratio
<b>Surcharge Receivable</b>						
FY 2010			825.35		(825.35)	
FY 2009	880,511.45	922.68	856,007.92		23,580.85	97.22%
FY 2008	851,921.49	2,194.40	840,333.36	(9,400.96)	(7.23)	98.64%
FY 2007	824,380.65	2,655.66	817,263.73	(4,417.70)	43.56	99.14%
FY 2006	694,386.36	301.69	688,560.50	(5,551.88)	(27.71)	99.16%
FY 2005	626,261.72	1,140.35	621,242.07	(3,858.82)	20.48	99.20%
FY 2004	561,247.54	558.95	558,835.42	(1,853.17)	0.00	99.57%
FY 2003	486,696.10	1,077.19	483,408.19	(2,210.72)	(0.00)	99.32%
FY 2002	421,142.03	891.74	417,758.89	(2,460.41)	30.99	99.20%
<b>Total</b>	<b>5,346,547.34</b>	<b>9,742.66</b>	<b>5,284,235.43</b>	<b>(29,753.66)</b>	<b>22,815.59</b>	<b>98.83%</b>
<b>CPA Liens Receivable</b>				Transferred to Foreclosures	Balance Collections	Collection Ratio
FY 2009			51.29		(51.29)	0.00%
FY 2008	10,283.81		5,725.45		4,558.36	55.67%
FY 2007	4,932.88		3,476.14		1,456.74	70.47%
FY 2006	6,009.77		5,190.87	(30.73)	788.17	86.37%
FY 2005	4,372.07		3,573.92	(93.01)	705.14	81.74%
FY 2004	2,140.66		1,859.39	(76.62)	204.65	86.86%
FY 2003	2,481.95		2,099.94	(156.71)	225.30	84.61%
FY 2002	1,740.31		561.75	(62.12)	1,116.44	32.28%
<b>Total</b>	<b>31,961.45</b>	<b>-</b>	<b>22,538.75</b>	<b>(419.19)</b>	<b>9,003.51</b>	<b>70.52%</b>
<b>Total Receivables</b>	<b>5,378,508.79</b>	<b>9,742.66</b>	<b>5,306,774.18</b>	<b>(30,172.85)</b>	<b>31,819.10</b>	<b>98.67%</b>