

**TOWN OF EASTON  
COMMUNITY PRESERVATION FUND  
FISCAL YEAR ENDED JUNE 30, 2013**

**Cumulative Receipts**

<u>Account Description</u>	<u>Fiscal 2013 Collections</u>	<u>Fiscal 2012 Collections</u>	<u>Fiscal 2011 Collections</u>	<u>Cumulative Prior Year Collections</u>	<u>Cumulative Total Collected</u>
FY 2014 Surcharge Receipts	160.82				160.82
FY 2013 Surcharge Receipts	954,008.60				954,008.60
FY 2012 Surcharge Receipts	5,152.36	930,731.75			935,884.11
FY 2011 Surcharge Receipts	(222.10)	8,397.74	901,224.22		909,399.86
FY 2002-2010 Surcharge Receipts		(172.48)	1,822.31	6,188,859.78	6,190,509.61
FY 2002-2013 Lien Receipts	9,851.31	8,415.10	10,461.71	23,379.34	52,107.46
Litigated Taxes Collected				890.45	890.45
Penalty & Interest on CPA Liens	2,440.75	489.02		-	2,929.77
Penalty & Interest on CPA Surcharge	1,646.65	2,633.88	2,746.08	18,217.27	25,243.88
State Trust Fund Distribution	299,064.00	287,605.00	289,934.00	4,612,649.00	5,489,252.00
Investment Income	38,164.50	98,447.20	170,901.12	1,170,838.01	1,478,350.83
Miscellaneous Income	29,482.90	19,013.16		19,160.25	67,656.31
<b>Total Collections</b>	<b>1,339,749.79</b>	<b>1,355,560.37</b>	<b>1,377,089.44</b>	<b>12,033,994.10</b>	<b>16,106,393.70</b>

**Fiscal 13 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 6/30/2013</u>
CPA Admin Expenses	57,950.00		57,950.00	14,890.64	8,956.98	34,102.38
Debt Svc (Chestnut St)	82,919.00		82,919.00	63,799.43		19,119.57
Annual Budgeted Resrv	732,465.00		732,465.00			-
<b>Total</b>	<b>873,334.00</b>	<b>-</b>	<b>873,334.00</b>	<b>78,690.07</b>	<b>8,956.98</b>	<b>53,221.95</b>

**Community Preservation Fund Balance Sheet - As of 6/30/13**

<b>Assets:</b>		<b>Liabilities:</b>	
Cash	4,476,270.50	Deferred Revenue	26,688.07
Surcharges Receivable	8,278.17	BAN Payable	500,000.00
CPA Liens Receivable	18,409.90	Total Liabilities	526,688.07
Total Assets	4,502,958.57		
<b>Fund Equity:</b>		<b>Fund Equity:</b>	
Reserved for:		Reserved for:	
		Encumbrances	8,956.98
		Expenditure	376,401.00
		Continuing Appropriations	(404,713.00)
		Community Housing	-
		Historic Preservation	178,358.72
		Open Space	700,357.51
		Unreserved	3,116,909.29
		Total Fund Equity	3,976,270.50
		Total Liabilities & Fund Equity	4,502,958.57

**Fund Balances & Available Funds**

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

<b>Community Housing Projects</b>	
<u>Affordable Housing Trust A23, ATM 5/12</u>	
Balance as of	7/1/2012 250,000.00
FY13 Transfer to Trust Fund	(250,000.00)
Balance as of	6/30/2013 -
<u>Habitat for Humanity A23, ATM 5/11</u>	
Balance as of	7/1/2012 25,000.00
FY13 Expenditures	(25,000.00)
Balance as of	6/30/2013 -
<b>Community Housing Fund Balance Reserve</b>	
Fund Balance as of	7/1/2012 107,733.00
FY 13 reservation added	
Appropriations made	(107,733.00)
<b>FB Reserve as of</b>	6/30/2013 -
Total Community Housing Funds	-

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

<b>Open Space Projects</b>	
FY13 Debt Service (Dean St Land)	108,725.00
FY13 Expenditures	(108,725.00)
Balance as of	6/30/2013 -
<b>Open Space Fund Balance Reserve</b>	
Fund Balance as of	7/1/2012 693,182.51
FY 13 reservation added	7,175.00
<b>FB Reserve as of</b>	6/30/2013 700,357.51
Total Open Space Funds	700,357.51

TOWN OF EASTON  
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FISCAL YEAR ENDED JUNE 30, 2013

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

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

**Historic Preservation Projects**

Survey Work A16 ATM 5/09

Balance as of	7/1/2012	33,000.00
FY 13 Expenditures		(16,184.28)
Balance as of	6/30/2013	<u>16,815.72</u>

Cemetery Restoration A16 ATM 5/09

Balance as of	7/1/2012	3,284.00
FY 13 Expenditures		
Balance as of	6/30/2013	<u>3,284.00</u>

Oakes Ames Hall A16 ATM 5/09

Balance as of	7/1/2012	9,860.00
FY 13 Expenditures		
Balance as of	6/30/2013	<u>9,860.00</u>

Queset Garden A21 ATM 5/11

Balance as of	7/1/2012	32,547.46
FY 13 Expenditures		(32,547.46)
Balance as of	6/30/2013	<u>-</u>

Oakes Ames Hall A22 ATM 5/11

Balance as of	7/1/2012	48,003.80
FY 13 Expenditures		(48,003.80)
Balance as of	6/30/2013	<u>-</u>

Town Office Masonry A26 ATM 5/12

Balance as of	7/1/2012	120,900.00
FY 13 Expenditures		
Balance as of	6/30/2013	<u>120,900.00</u>

Total Unspent Historic Projects Balance		<u>150,859.72</u>
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**Historic Preservation Fund Balance Reserve**

Fund Balance as of	7/1/2012	141,086.00
FY 13 reservation added		27,499.00
Appropriations made		(141,086.00)
<b>FB Reserve as of</b>	6/30/2013	<u>27,499.00</u>

Total Historic Preservation Funds		<u>178,358.72</u>
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**Other Projects/Unreserved Fund Balance:**

**Other Projects**

Chestnut Street Property A26, ATM 5/16/11

Balance as of	7/1/2012	(2,347,673.00)
FY13 Bond Proceeds		2,375,000.00
FY13 Expenditures		(27,327.00)
Balance as of	6/30/2013	<u>-</u>

Governor Ames Estate A20, ATM 5/11

Balance as of	7/1/2012	-
FY13 Bond Proceeds		-
FY13 Expenditures		(500,000.00)
Balance as of	6/30/2013	<u>(500,000.00)</u> Note payable outstanding as of 6/30/13 to cover payment

Library Roof A24, ATM 5/12

Balance as of	7/1/2012	70,000.00
FY13 Expenditures		
Balance as of	6/30/2013	<u>70,000.00</u>

Children's Museum A25, ATM 5/12

Balance as of	7/1/2012	38,587.00
FY13 Expenditures		(13,300.00)
Balance as of	6/30/2013	<u>25,287.00</u>

Governor Ames Estate A27, ATM 5/12

Balance as of	7/1/2012	500,000.00
FY13 Expenditures		(500,000.00)
Balance as of	6/30/2013	<u>-</u>
Subtotal Projects		<u>(404,713.00)</u>

**Unreserved Fund Balance**

Fund Balance as of	7/1/2012	3,115,274.55
FY13 Appropriations		(588,401.00)
FY 13 Revenues		1,339,749.79
FY 13 Expenditures		(78,690.07)
FY 13 Encumbrances		(8,956.98)
FY13 Reserves (CPA categories)		(285,666.00)
FY13 Reserved for FY14 Projects		(376,401.00)
Fund Balance as of	6/30/2013	<u>3,116,909.29</u>