

Town of Ashby
 Combined Balance Sheet All fund Types & Groups
 June 30, 2014

Assets	General Fund	Special Revenue	Capital Projects	Enterprise Fund Recycle/Transfer	Trust/Agency Funds	Group Total
Cash & Investments	848,638	275,270	30,335	44,114	1,417,766	2,616,123
Cash Variance	454					454
Petty Cash	504					504
Receivables:						0
Personal Property	4,741					4,741
Real Estate	95,608					95,608
Provisions for Abatements	(178,780)					(178,780)
Tax Liens Receivable	44,929					44,929
Tax Foreclosures	12,599					12,599
Motor Vehicle Excise	47,332					47,332
Dept Receivable Ambulance	48,326					48,326
Betterments Receivable Title 5		52,149				52,149
Betterments - Not Yet Due		327,419				327,419
Total Assets	924,351	327,419	30,335	44,114	1,417,766	2,743,984
Liabilities						
Warrants & Payroll Payable	157,898	7,646		1,538	4,009	171,091
Withholdings	(2,276)					(2,276)
Deferred Revenue Property Tax	(78,431)					(78,431)
Deferred Revenue Tax Foreclosure	12,599					12,599
Deferred Rev. Ambulance	48,326					48,326
Deferred Rev Motor Vehicle Excise	47,332					47,332
Deferred Revenue Tax Liens	44,929					44,929
Deferred Revenue Special Assessmnt		52,149				52,149

Town of Ashby
 Combined Balance Sheet All fund Types & Groups
 June 30, 2014

Assets	General Fund	Special Revenue	Capital Projects	Enterprise Fund Recycle/Transfer	Trust/Agency Funds	Group Total
Abandoned Property/Tailings					312	312
Due to Com - Sales Tax					8	8
Due to Com of MA-Off Duty Details					(4,369)	(4,369)
Due to Com of MA-Firearms Agency Due To					2,138	2,138
Due to First Parish Church					885	885
Total Liabilities	230,376	59,795	0	1,538	18,823	310,533
Fund Equity						
Reserve for Encumbrances	42,078	267,624	30,335	235		340,272
Reserve for PY Expenditures	78,982					78,982
Reserve for Expenditures				6,352	135	6,487
Reserve for Special Purposes					1,398,809	1,398,809
Reserve for Overlay Surplus	78,011					78,011
Reserve for Unprovided Abatements				35,989		35,989
Unreserved Fund Balance	494,903					
Total Fund Equity	693,975	267,624	30,335	42,576	1,398,944	2,433,455
Total Liab. & Fund Equity	924,351	327,419	30,335	44,114	1,417,766	2,743,984

2014 Annual Reports

Town of Ashby
 CHANGES IN FUND BALANCE FOR SPECIAL REVENUE FUNDS
 July 1, 2013 - June 30, 2014

REVENUE CATEGORY	BEGINNING BALANCE	RECEIPTS	PAYROLL	EXPENDED	TRANSFER IN/OUT	ENDING BALANCE
FEDERAL GRANTS - GEN GOVT						
Forest Legacy Grant						-
Total Federal General Govt Grants	-	-	-	0.00	-	-
FEDERAL GRANTS - PUBLIC SAFETY						
DOJ-Bullet Proof Vest Grant (FY12)	2,170.00				-	2,170.00
Total Federal Public Safety Grants	2,170.00	-	-	0.00	-	2,170.00
FEDERAL GRANTS - COMMUNITY BLOCK GR						
CDBG CDFII - Rehab Grant	4,049.99					4,049.99
CDBG CDFII - Rehab Grant	(3,794.10)	15,939.36			-	12,145.26
Total Federal Com Block Grants	255.89	15,939.36		0.00		16,195.25
FEDERAL GRANTS - OTHER						
State - Public Health Emerg Response Grnt	922.50				-	922.50
Total Federal - Other Grants	922.50	-	-	0.00	-	922.50
STATE GRANTS - TITLE V						
Septic Title V Grant	32,597.97	21.75				32,619.72
Total State - Title V Grants	32,597.97	21.75	-	0.00	-	32,619.72
OTHER SPECIAL REVENUE - GIFTS & DONATIONS						
Garden Club Donations	380.88			102.24		278.64
PEG Access Fund - Capital	10,077.28			322.51		9,754.77
PEG Access Fund - Operating	125,916.34	33,284.09	3,678.24			155,522.19
Centennial Commission	321.62					321.62
Police Dept Donation	209.46	250.00				459.46
Fire-General Donation	917.19					917.19
Dog/Kennel Donations	55.37					55.37
MIA Loss control Grant-Exhaust System	(4,800.00)	4,800.00				-
Town Common Tree Donations	125.00					125.00
Council on Aging Donations	205.74	100.00				305.74
Allen Field Donations	584.69					584.69
Allen Field Playground Donations	229.34					229.34
Library - Donations/Gifts	77.00	120.00				197.00
Hist Commission - Old Fire House Donations	3,961.29	7.74		2,449.20		1,519.83
Title V Septic	7,762.11	742.35				8,504.46
Other Spec Rev - Gifts & Donations	146,023.31	39,304.18	3,678.24	2,873.95	-	178,775.30
STATE GRANTS - WETLANDS						
Conservation Wetland Act	19,152.30	1,047.50			-	20,199.80
Total State - Wetlands	19,152.30	1,047.50	-	0.00	-	20,199.80

Town of Ashby
CHANGES IN FUND BALANCE FOR SPECIAL REVENUE FUNDS
July 1, 2013 - June 30, 2014

REVENUE CATEGORY	BEGINNING BALANCE	RECEIPTS	PAYROLL	EXPENDED	TRANSFER IN/OUT	ENDING BALANCE
REVOLVING FUNDS						
Cemetery Revolving Burial Fund	11,667.93	9,679.15		5,989.39	-	15,357.69
Library - Book Fine Revolving Fund	(185.51)	1,092.87		586.05	-	321.31
Revolving Funds	<u>11,482.42</u>	<u>10,772.02</u>	<u>-</u>	<u>6,575.44</u>	<u>-</u>	<u>15,679.00</u>
OTHER SPECIAL REVENUE						
Insurance Receipts Payable	517.50	3,381.45		3,516.45	-	382.50
Landfill Operations/Monitor	13,805.50				-	13,805.50
Insurance Receipts - Highway	161.34	5,826.00		5,826.00		161.34
Total - Other Spec Rev	<u>14,484.34</u>	<u>9,207.45</u>	<u>-</u>	<u>9,342.45</u>	<u>-</u>	<u>14,349.34</u>
STATE - PUBLIC SAFETY						
Police Community Policing FY07	197.81					197.81
Police GHSB - Traffic Safety Grant	3,887.10			1,130.25		2,756.85
FY12 Click It or Ticket	-					-
FY13 Safe Grant	1,014.17					1,014.17
FY12 EMPG Thermo-Imaging Camera		2,030.00		2,030.00		-
E-911 Incentive Grant	3,880.24			3,880.24		-
E-911 Incentive Grant-FY11	2,371.69			2,370.83		0.86
E-911 Training Grant-FY12	0					-
E-911 Training Grant Amendment FY12	413.52			413.52		-
E-911 Dept Support & Inc Grant	-6,538.23	6,538.23				-
E-911 Training Grant-FY13	-5,513.08	4,893.42		195.00		(814.66)
E-911 Dept Support & Inc Grant FY13	-7,959.67	8,297.67	288.00	696.00		(646.00)
E-911 Training Grant&EMD Reg FY14		129.00	2,014.12	2,688.92		(4,574.04)
E-911 Dept Support & Inc Grant FY14				12,822.00		(12,822.00)
Total State - Public Safety	<u>(8,246.45)</u>	<u>21,888.32</u>	<u>2,302.12</u>	<u>26,226.76</u>	<u>-</u>	<u>(14,887.01)</u>
STATE GRANTS- PUBLIC WORKS						
Chapter 90 Funds	0.85	68,300.86		103,775.86		(35,474.15)
Total State - Public Works	<u>0.85</u>	<u>68,300.86</u>	<u>-</u>	<u>103,775.86</u>	<u>-</u>	<u>(35,474.15)</u>
STATE GRANTS - MEMA						
State - Emerg Mangmnt Grants	22,788.79	208.08		208.08		22,788.79
Total State Grants - MEMA	<u>22,788.79</u>	<u>208.08</u>	<u>-</u>	<u>208.08</u>	<u>-</u>	<u>22,788.79</u>
STATE GRANTS - CULTURE & RECREATION						
Arts Lottery Council - Cultural Council Grant	4,024.82	4,254.01		5,185.00		3,093.83
Total State Grants - Culture & Recreation	<u>4,024.82</u>	<u>4,254.01</u>	<u>-</u>	<u>5,185.00</u>	<u>-</u>	<u>3,093.83</u>
STATE GRANT - COUNCIL ON AGING						
Council on Aging Grant	-	4,000.00	1,175.77	2,824.23		-
State Grant - Council on Aging	<u>-</u>	<u>4,000.00</u>	<u>1,175.77</u>	<u>2,824.23</u>	<u>-</u>	<u>-</u>
STATE GRANT - LIBRARY						
State Aid to Libraries	1,554.93	3,113.10		1,738.10		2,929.93
Total State Grants - Library	<u>1,554.93</u>	<u>3,113.10</u>	<u>-</u>	<u>1,738.10</u>	<u>-</u>	<u>2,929.93</u>
STATE GRANTS - OTHER						
Town Clerk - State Extended Polling	2,263.70	995.00				3,258.70
Green Community Funding		10,000.00		4,497.00		5,503.00
Split Body Container Grant	-					-
Education Materials Collection Grant						-
DEP-Sustainable Mtris Rcvry Prgm Grant	(500.00)	500.00		500.00		(500.00)
Total State Grants - Other	<u>1,763.70</u>	<u>11,495.00</u>	<u>-</u>	<u>4,997.00</u>	<u>-</u>	<u>8,261.70</u>
TOTAL ALL SPECIAL REVENUE	<u>248,975.37</u>	<u>189,551.63</u>	<u>7,156.13</u>	<u>163,746.87</u>	<u>-</u>	<u>267,624.00</u>

TOWN OF FASHBY
 COMBINING BALANCE SHEET - ALL CAPITAL PROJECT FUNDS
 JUNE 30, 2014

	LANDFILL CLOSURE	LIBRARY	JUNE 30, 2014
ASSETS =====			
Cash	30,276	60	30,335
Investments, at cost			
Amounts for be Provided for			
Payment of Notes			
Payment of Bonds			
Long-term Obligations			
TOTAL ASSETS	30,276	60	30,335
=====			
LIABILITIES AND FUND EQUITY =====			
Liabilities:			
Warrants Payable	0		0
Notes Payable			0
Deferred Revenue - Other Receivables			0
Total Liabilities	0	0	0
Fund Equity:			
Fund Balances:			
Reserved for Encumbrances	30,276	60	30,335
Reserved for Expenditures			0
Unreserved:			
Undesignated			0
Total Fund Equity	30,276	60	30,335
=====			
TOTAL LIABILITIES AND FUND EQUITY	30,276	60	30,335
=====			

Town of Ashby
 ALL TRUST FUNDS
 July 1, 2013 - June 30, 2014

	7/1/2013 BALANCE	CONTRIBUTIONS	EXPENDED	INTEREST	TRANSFER	6/30/2014 BALANCE
Non - Expendable Library Trust Funds						
Library Group Trust	2,788.50			3.47	-	2,791.97
Alonzo Carr Trust	5,511.64			6.77	-	5,518.41
Dr. Haskell Trust Fund	2,772.91			3.53	-	2,776.44
Freida Lyman Library	5,509.95			6.62	-	5,516.57
Freida Lyman Scholarship	32,649.29			28.19	-	32,677.48
Ruth Brooks Trust Fund	189,449.73			162.89	-	189,612.62
Ashby Alumni Trust	8,590.93			7.45	-	8,598.38
AAW Locke Trust	5,510.67			4.80	-	5,515.47
Edward & Barbara Lyman Trust	5,536.39			5.44	-	5,541.83
Todd Wright Memorial Fund	23,396.39	2,500.00			-	25,917.63
Grace E. & Everett W. Coats Fund	18,823.19			21.24	-	18,823.19
Total Non Exp. Trust Funds	300,539.59	\$ 2,500.00	\$ -	\$ 250.40	\$ -	\$ 303,289.99
Library Expendable Trust Funds						
Library Group Trust	1,927.35		1,688.03	31.18	-	270.50
Alonzo Carr Trust	2,467.97			60.86	-	2,528.83
Dr. Haskell Trust Fund	1,402.25			31.84	-	1,434.09
Freida Lyman Library	2,302.98			59.60	-	2,362.58
Freida Lyman Scholarship	604.05			253.62	-	857.67
Ruth Brooks Trust Fund	2,747.30			1,465.98	-	4,213.28
Ashby Alumni Trust	205.11			67.08	-	272.19
AAW Locke Trust	157.13			43.21	-	200.34

Town of Ashby		ALL TRUST FUNDS	
July 1, 2013 - June 30, 2014			
Edward & Barbara Lyman Trust	873.22	48.89	922.11
Todd Wright Memorial Fund	335.81	191.10	526.91
Francis Marston Scholarship	317.60	4.37	-
Francis Marston General	2,232.71	20.34	2,253.05
Grace E. & Everett W. Coats Fund	1,872.59	175.38	2,047.97
	<u>17,446.07</u>	<u>2,453.45</u>	<u>17,899.52</u>
	-	\$ 2,010.00	\$ -
	<u>17,446.07</u>	<u>\$ 2,453.45</u>	<u>\$ 17,899.52</u>
Expendable Memorial Funds			
Barbara Lyman Memorial	3,672.74	31.12	3,703.86
Edward Connor Memorial	28.46	0.26	28.72
General Library Memorial	44.83	1.22	231.05
	185.00	-	-
	<u>3,746.03</u>	<u>185.00</u>	<u>3,963.63</u>
	-	\$ -	\$ -
	<u>3,746.03</u>	<u>\$ 185.00</u>	<u>\$ 3,963.63</u>
Funds Held in Custody by Banknorth			
Bank North Marston Francis Scholarship	29,350.69	2,328.80	31,679.49
Bank North Marston Francis General	14,675.31	1,164.41	15,839.72
	<u>44,026.00</u>	<u>3,493.21</u>	<u>47,519.21</u>
	-	\$ -	\$ -
	<u>44,026.00</u>	<u>\$ 3,493.21</u>	<u>\$ 47,519.21</u>

Town of Ashby
Statement of Revenue, Budget vs Actual
July 1, 2013 - June 30, 2014

	BUDGET	ACTUAL	BALANCE Over/(Under) Budget
TAXES			
Personal Property Taxes	148,779.36		(148,779.36)
Real Estate Taxes	4,793,839.62		(4,793,839.62)
Tax Liens Redeemed			0.00
Motor Vehicle Excise	330,797.00		(330,797.00)
In Lieu of Taxes			0.00
Supplemental Real Estate Tax			0.00
Chapter 61 Taxes			0.00
Subtotal	5,273,415.98	0.00	(5,273,415.98)
INTEREST			
Interest on Property Tax	16,160.00		(16,160.00)
Interest on Tax Liens			0.00
Interest on Motor Vehicle			0.00
Subtotal Tax Charges and Interest	16,160.00	0.00	(16,160.00)
LICENSES & PERMITS			
Alcoholic Licenses	1,550.00		(1,550.00)
Common Victualler	240.00		(240.00)
Used Car License (II)	300.00		(300.00)
Junk Licenses (III)	60.00		(60.00)
Dog Licenses	2,000.00		(2,000.00)
Business Certificates-Sel	150.00		(150.00)
Business Certificates-TC	0.00		0.00
Building Permits	10,800.00		(10,800.00)
Plumbing Permits	3,525.00		(3,525.00)
Electrical Permits	2,200.00		(2,200.00)
Nashoba Board of Health	850.00		(850.00)
Subtotal License and Permits	21,675.00	0.00	(21,675.00)
FEES			
<i>Selectmen</i>			
Misc. Receipts Selectman	0.00		0.00
Pole Petition Fee			0.00
Cable TV Fees	365.00		(365.00)
<i>Assessors</i>			
Assessors Misc. Other Receipt	120.00		(120.00)
<i>Town Clerk</i>			
Town Clerk Misc. Receipts	800.00		(800.00)
Substance Citation	200.00		(200.00)
Zoning By-Laws	100.00		(100.00)
Street Listings	130.00		(130.00)
<i>Planning Board</i>			
Planning Board A.N.R Fees	0.00		0.00
Planning Board Site Plan Review	0.00		0.00
<i>Board of Appeals</i>			
Hearings	150.00		(150.00)
Zoning Variances	0.00		0.00
<i>Treasurer</i>			
Treasurer Misc.	100.00		(100.00)
<i>Tax Collector</i>			
Tax Collector Misc.	1,000.00		(1,000.00)
<i>Police Department</i>			

Town of Ashby
Statement of Revenue, Budget vs Actual
July 1, 2013 - June 30, 2014

Police F I D Cards	1,500.00		(1,500.00)
Police Accident Reports	100.00		(100.00)
Police Admin. Surcharge	400.00		(400.00)
Police Court			0.00
Police Misc. Receipts			0.00
<i>Fire Department</i>			
Smoke Detectors	600.00		(600.00)
Fire Reports	15.00		(15.00)
Fuel Storage	50.00		(50.00)
Tank Removal Permits	0.00		0.00
Oil & Wood Burner Permits	400.00		(400.00)
LPG - Propane Permits	500.00		(500.00)
Blasting Permits	0.00		0.00
Tank Truck Cargo/Transit	45.00		(45.00)
Tank Installation	200.00		(200.00)
Open Air Fires	5,000.00		(5,000.00)
Fire Misc. Receipts	30.00		(30.00)
<i>Dispatch</i>			
Misc Non-recurring	0.00		0.00
<i>Library</i>			
Misc. Receipts	0.00		0.00
<i>Police Department</i>			
Reg. Motor Veh. Fees	2,500.00		(2,500.00)
Subtotal Fees:	14,305.00	0.00	(14,305.00)
RENTALS			
Contract Fee - Comm Tower	13,000.00		(13,000.00)
Subtotal Charges for Services	13,000.00	0.00	(13,000.00)
CHARGES FOR SERVICES			
Ambulance	72,000.00		(72,000.00)
Subtotal Charges for Services	72,000.00	0.00	(72,000.00)
OTHER DEPARTMENTAL			
Compost Bin Sales	0.00		0.00
Agricultural Commission Fees			0.00
<i>Highway</i>			
Misc receipts-surplus metal	0.00		0.00
Subtotal	0.00	0.00	0.00
FINES AND FORFEITS			
CMVI Fines	13,000.00		(13,000.00)
Dog License Fines	0.00		0.00
Court Fines			0.00
Subtotal Fines and Forfeits	13,000.00	0.00	(13,000.00)
STATE & FEDERAL RECEIPTS			
	ck budget		
St. Rec. Sch. Aid Ch. 70			0.00
St. Rec. State Owned Land	105,306.00		105,306.00
St. Rec Abate for Surviving Spouse	12,468.00		12,468.00
St. Rec Abate for Elderly			0.00
St. Rec State Lottery	343578		(343,578.00)

**Town of Ashby
Statement of Revenue, Budget vs Actual
July 1, 2013 - June 30, 2014**

St Mema Storm Assistance	0.00	0.00
Subtotal State and Federal	343,578.00	117,774.00
 REFUNDS & MISC. RECEIPTS		
Earnings of Investments	1,500.00	2,315.63
Miscellaneous Refunds		815.63
Insurance Recoveries		0.00
Sale of Fixed Assets		0.00
Subtotal	1,500.00	2,315.63
 OTHER FINANCING SOURCES		
Transfer from Special Revenue		0.00
Transfer from Capital Project		0.00
Transfer from Agency		0.00
Transfer from Enterprise Fund		0.00
Transfer from Released Abatement		0.00
Subtotal	0.00	0.00
 MISCELLANEOUS NON-RECURRING		
One Time State Aid	26,778.00	26,778.00
State-FY12 Snow&Ic 08 Storm		93,895.00
State-MEMA 2010Flood Relief		27,984.50
Subtotal	26,778.00	148,657.50
 TOTAL REVENUES		
	\$ 5,795,411.98	\$ 268,747.13
		\$ (5,526,664.85)

2014 Annual Reports

TOWN OF ASHBY/FY14 BUDGET

Acct #	REVENUE	FY14 ESTIMATE	FY14 ACTUAL	FY14 DIF
TAXES & EXCISE				
110	Personal Property		174,113.69	\$ 174,114
120	Real Estate Taxation	\$ 5,067,470.03	4,882,396.73	\$ (185,073)
	New Growth	\$ 36,590.00		\$ (36,590)
	Proposition 2 1/2 override 8-14-12		0.00	\$ -
Total Property Taxes:		\$ 5,104,060.03	5,056,510.42	\$ (47,549.61)
STATE AID				
800	Lottery	\$ 379,110.00	379,110.00	\$ -
800	State Owned Land	\$ 107,954.00	107,954.00	\$ -
800	Exemptions:Vets, Blind, Surv Spouse,Eld	\$ 12,468.00	12,970.00	\$ 502
800	Veterans Benefit	\$ 23,663.00	24,191.00	\$ 528
	Public Library Offset	\$ 2,901.00		
Total State Aid		\$ 526,096.00	524,225.00	\$ 1,030.00
LOCAL RECEIPTS				
	Tax Liens -	\$ -	21,046.76	\$ 21,047
Total Tax Liens			21,046.76	
150	MV Excise	\$ 330,797.00	394,957.07	\$ 64,160
170	Tax Interest	\$ 12,000.00	14,506.98	\$ 2,507
170	MV Tax Interest	\$ 2,160.00	3,685.98	\$ 1,526
170	Tax Lien Interest	\$ 5,000.00	6,214.08	\$ 1,214
180	PILOT	\$ 6,160.00	6,313.97	\$ 154
Penalties & Interest/MV Exercise		\$ 356,117.00	425,678.08	\$ 69,561.08
Licenses & Permits -				
122	Liquor	\$ 910.00	1,015.00	\$ 105
122/161	Business License	\$ 10.00	0.00	\$ (10)
122	Common Vic	\$ 180.00	210.00	\$ 30
122	Used Car	\$ 250.00	250.00	\$ -
122	Junk Car		60.00	\$ 60
122	BOS Permits/old	\$ -	0.00	\$ -
122	Video Licensing	\$ -	35.00	\$ 35
161	Animal Control/Dog	\$ 2,100.00	2,215.00	\$ 115
161	Business License	\$ 250.00	310.00	\$ 60
243	Gas and Plumbing	\$ 3,300.00	5,000.00	\$ 1,700
245	Electrical	\$ 3,500.00	4,860.00	\$ 1,360
241	Building	\$ 15,000.00	18,829.00	\$ 3,829
510	Board of Health	\$ 1,500.00	490.00	\$ (1,010)
Total Licenses and Permits		\$ 27,000.00	33,274.00	\$ 6,274.00
Fines & forfeitures				
772	Court Fines/Dog Fines	\$ 9,000.00	9,150.00	\$ 150
800	Fines/District Court			\$ -
800	RMV	\$ 2,000.00	3,422.50	\$ 1,423
Total - Fines & Forfeitures		\$ 11,000.00	12,572.50	\$ 1,572.50
Other Departmental Revenue				
422	Highway Miscellaneous	\$ -	375.60	\$ 376
Total Other Dept. Revenue:		\$ -	375.60	\$ 375.60
Miscellaneous				
820	Bank Interest	\$ 2,000.00	2,116.73	\$ 117
Total Miscellaneous:		\$ 2,000.00	2,116.73	\$ 116.73
Charges for services				
232	Ambulance	\$ 72,000.00	96,898.73	\$ 24,899
Total chgs. For Services		\$ 72,000.00	96,898.73	\$ 24,898.73
Rentals				
122	Comm Tower Lease Payments	\$ 14,400.00	18,697.46	\$ 4,297
691	Historical Lease		1.00	\$ 1.00
Total Rentals		\$ 14,400.00	18,698.46	\$ 4,298.46

TOWN OF ASHBY/FY14 BUDGET

REVENUE	FY14 ESTIMATE	FY14 ACTUAL	FY14 DIF
Fees			
122 Cable	\$ 365.00	380.00	\$ 15
122 Selectmen Misc. Fees	\$ -	1,014.25	\$ 1,014
141 Board of Assessors-misc	\$ 165.00	65.00	\$ (100)
141 Board of Assessors-abuttors list	\$ 20.00	70.00	\$ 50
145 Treasurer	\$ 500.00	666.55	\$ 167
146 Collector	\$ 2,000.00	3,419.07	\$ 1,419
161 Substance Citations	\$ 250.00	200.00	\$ (50)
161 Town Clerk Fees/Street Listings	\$ 100.00	85.00	\$ (15)
161 Town Clerk Zoning Variances	\$ 775.00	0.00	\$ (775)
161 Town Clerk Zoning By-laws	\$ -	5.00	\$ 5
161 Town Clerk Misc Rcpts	\$ 1,000.00	674.75	\$ (325)
161 Town Clerk Compost Bin Sales	\$ 100.00	94.08	\$ (6)
175 Planning Board	\$ 100.00	375.00	\$ 275
176 Zoning Board of Appeals	\$ 125.00	450.00	\$ 325
210 Police/Dispatch	\$ 1,135.00	0.00	\$ (1,135)
210 Police FID	\$ 2,365.00	2,487.50	\$ 123
210 Police Court	\$ 500.00	655.00	\$ 155
210 Police Adm chrgs/Detail	\$ 2,000.00	4,689.30	\$ 2,689
210 Police-Reports	\$ 300.00	667.45	\$ 367
210 Police-Misc	\$ 200.00	0.00	\$ (200)
220 Fire	\$ 6,000.00	0.00	\$ (6,000)
220 Fire Smoke Detector		575.00	\$ 575
220 Fire-Fuel Storage		75.00	\$ 75
220 Fire-Burn Permits		400.00	\$ 400
220 Fire-Propane		800.00	\$ 800
220 Fire-Tank Removal		50.00	\$ 50
220 Fire-Cargo Permit		50.00	\$ 50
220 Fire-Open Air		2,520.00	\$ 2,520
220 Fire-Tank Install		225.00	\$ 225
220 Fire-Misc		25.00	\$ 25
610 Library-Misc		48.00	\$ 48
Total Fees	\$ 18,000.00	20,765.95	\$ 2,765.95
			\$ 2,766
Total Local Rcpt's	\$ 500,517.00	\$ 610,380.05	\$ 109,863.05
		-610,380.05	
		0.00	
OTHER REVENUE			
ARCTS Enterprise Fund	\$ 34,140.00		
	\$ 5,511.00		
Free Cash	\$ 482,140.91		
Line Item Transfer/FY13 for FY14 Recap	\$ 17,000.00		
One Time State Aid	\$ -		
Overlay Surplus			
Feb 13 Blizzard		21,547.06	
Articles ATM Free Cash			
Ch. 90	\$ 229,864.00	0.00	\$ -
Total Other Revenue	\$ 768,655.91	21,547.06	\$ -
TOTAL	\$ 6,899,328.94	6,212,662.53	
		21,046.76	Tax Liens

EXPENSE CATEGORY	ACCOUNT	ORIGINAL BUDGET	Not of auditors July 1, 2013 - June 30, 2014		REVISED BUDGET	ACTUAL EXPENDED	BALANCE	% Exp
			BUDGET	REVISIONS				
ENCUMBERED								
Collector Expense Encumbered	015146-900	119.00	-		119.00	119.00	-	100%
Technology Expense Encumbered	011555-900	15,775.56	-		15,775.56	14,814.86	960.70	94%
Town Clerk Encumbered	015161-900	465.82	-		465.82	-	465.82	0%
Cons Commission Encumbered	015171-900	200.00	-		200.00	-	200.00	0%
Town Offices Encumbered	015192-900	1,344.95	-		1,344.95	1,164.50	180.45	87%
EMS Encumbered	015232-900	28.00	-		28.00	-	-	100%
Bldg Zoning Insp Encumbered	015242-900	533.75	-		533.75	-	533.75	0%
Dispatch Wages Encumbered	015299-900	672.00	-		672.00	672.00	-	100%
Highway Expense-Encumbered	015422-902	6,326.00	-		6,326.00	500.00	5,826.00	8%
Cemetery Wages Encumbered	015491-900	60.00	-		60.00	60.00	-	100%
Unemployment Expenses	015913-520	1,132.85	-		1,132.85	998.63	134.22	88%
TOTAL ENCUMBERED		26,657.93	-		26,657.93	18,356.99	8,300.94	69%
GENERAL GOVERNMENT								
Town Clerical Staff Wages	015122-505	51,156.71	-		51,156.71	51,156.71	-	100%
Admin & Operations Expense	015122-520	6,550.00	-		6,550.00	6,246.76	303.24	95%
Town Administrator Salary	015123-500	38,000.00	-		38,000.00	38,000.00	-	100%
Finance Committee Expense	015131-520	500.00	-		500.00	155.00	345.00	31%
Reserve Fund	015132-520	35,000.00	(18,945.38)		16,054.62	-	16,054.62	0%
Town Accountant Salary	015135-500	33,457.36	-		33,457.36	33,457.36	-	100%
Town Accountant Clerical	015135-505	6,000.00	(3,150.00)		2,850.00	2,845.82	304.18	89%
Town Accountant Expense	015135-520	3,400.00	150.00		3,550.00	3,522.59	27.41	99%
Audit of Records	015135-530	21,000.00	-		21,000.00	21,000.00	-	100%
Assessor Clerical Wages	015141-505	17,100.78	-		17,100.78	15,036.93	2,063.85	88%
Assessors Assessing Services	015141-519	27,800.00	-		27,800.00	27,800.00	-	100%
Assessor Expense	015141-520	1,050.00	-		1,050.00	1,012.37	37.63	96%
Map Maintenance	015141-535	1,600.00	-		1,600.00	1,600.00	-	100%
CAMA Expense	015142-545	2,000.00	-		2,000.00	2,000.00	-	100%
Treasurer Salary	015145-500	25,643.07	-		25,643.07	25,643.07	-	100%
Treasurer Expense	015145-520	4,826.00	-		4,826.00	4,532.77	293.23	94%
Tax Title Expense	015145-540	11,000.00	-		11,000.00	2,060.16	8,939.84	19%
Collector Salary	015146-500	32,435.41	-		32,435.41	32,435.41	-	100%
Collector Expense	015146-520	11,936.00	-		11,936.00	11,177.66	758.34	94%
Collector Software	015146-545	2,393.75	-		2,393.75	2,393.75	-	100%

not updated for FY14

Not of auditors

EXPENSE CATEGORY	ACCOUNT	ORIGINAL BUDGET	Not of auditors July 1, 2013 - June 30, 2014		REVISED BUDGET	ACTUAL EXPENDED	BALANCE	% Exp
			BUDGET REVISIONS	BUDGET REVISIONS				
		20,000.00	21,500.00		41,500.00	41,284.79	215.21	99%
Legal Counsel Services	015151-520	20,000.00	21,500.00		41,500.00	41,284.79	215.21	99%
Technology & Systems	015151-520	43,000.00	-		43,000.00	38,485.11	4,514.89	90%
Town Clerk Salary	015161-500	29,543.11	-		29,543.11	29,543.11	-	100%
Asst. Town Clerk Wages	015161-505	7,191.15	-		7,191.15	5,900.18	1,290.97	82%
Elec and Reg Stipend	015161-510	6,227.13	-		6,227.13	4,172.75	2,054.38	67%
Town Clerk Expense	015161-520	2,705.00	-		2,705.00	1,073.74	1,631.26	40%
Town Clerk Dog Lic. Expense	015161-550	332.00	-		332.00	332.00	-	100%
Public Records Preservation	015161-555	2,000.00	-		2,000.00	1,519.51	480.49	76%
Elec and Reg Expense	015161-558	5,800.00	-		5,800.00	2,613.64	3,186.36	45%
Town Reports	015163-520	1,600.00	-		1,600.00	1,407.08	192.92	88%
Conservation Commission	015171-520	1,700.00	-		1,700.00	690.85	1,009.15	41%
Planning Board Expense	015175-520	750.00	1,200.00		1,950.00	646.80	1,303.20	33%
Zoning Board Expense	015176-520	500.00	-		500.00	370.98	129.02	74%
Land Use Agent	015177-500	10,000.00	(1,200.00)		8,800.00	8,671.25	128.75	99%
Land Use Expense	015177-520	700.00	-		700.00	596.12	103.88	85%
Mont Plan Comm Assessment	015177-060	928.38	-		928.38	928.38	-	100%
T. Office Expense	015192-595	16,190.00	-		16,190.00	10,007.63	6,182.37	62%
T. Office Custodian	015192-565	1,980.00	-		1,980.00	1,980.00	-	100%
T. Office Fuel and Electric	015192-590	28,000.00	3,000.00		31,000.00	30,546.07	453.93	99%
Care of Town Clock	015193-520	500.00	-		500.00	500.00	-	100%
Municipal Grounds Wages	015198-505	3,472.11	-		3,472.11	3,470.48	1.63	100%
Municipal Building Repair	015198-520	35,000.00	-		35,000.00	11,988.57	23,011.43	34%
TOTAL GENERAL GOVERNMENT		550,967.96	2,554.62		553,522.58	478,505.40	75,017.18	86%

PROTECT PERSONS & PROP

Police Chief Salary	015210-500	53,328.00	10,865.00		64,193.00	63,870.52	322.48	99%
Police Wages	015210-505	445,252.32	(15,365.00)		429,887.32	383,852.20	46,035.12	89%
Police Expense	015210-520	78,691.00	4,000.00		82,691.00	78,692.37	3,998.63	95%
Police Station Fuel/Electric	015210-590	11,557.00	-		11,557.00	10,986.65	570.35	95%
Police Station Bldg Maint	015210-595	3,970.00	-		3,970.00	2,875.71	1,094.29	72%
Police Cruiser/Lease Purchase	015210-600	26,440.05	-		26,440.05	26,440.05	-	100%
Fire Chief Salary	015220-500	54,540.83	-		54,540.83	54,540.83	-	100%
Firefighters Wages	015220-505	13,637.33	-		13,637.33	11,905.29	1,732.04	87%
Firefighter EMT Wages	015220-507	38,963.81	-		38,963.81	38,941.20	22.61	100%

EXPENSE CATEGORY	ACCOUNT	ORIGINAL BUDGET	Not of auditors		REVISED BUDGET	ACTUAL EXPENDED	BALANCE	% Exp
			July 1, 2013 - June 30, 2014	BUDGET REVISIONS				
Firefighter Stipends	015220-510	5,000.00	-	5,000.00	5,000.00	-	100%	
Firefighter/EMT Overtime Wages	015220-515	5,000.00	3,140.00	8,140.00	8,140.00	-	100%	
Fire Dept. Expenses	015220-520	29,712.70	2,250.00	31,962.70	32,267.04	(304.34)	101%	
Fire Station Fuel	015220-590	2,350.00	-	2,350.00	3,894.97	(1,544.97)	166%	
Fire Station-Equipment Replacement	015220-610	4,660.00	-	4,660.00	2,918.30	1,741.70	63%	
Fire Station - Holes/Hydrants	015220-635	2,500.00	-	2,500.00	2,337.32	162.68	93%	
Waste Oil Coordinator Stip	015221-510	2,164.65	-	2,164.65	1,262.67	901.98	58%	
Waste Oil Expense	015221-520	950.00	-	950.00	440.30	509.70	46%	
EMT Wages	015232-505	12,170.89	-	12,170.89	10,512.92	1,657.97	86%	
EMT Stipends	105132-510	4,215.00	-	4,215.00	4,215.00	-	100%	
EMT Expense	015232-520	11,773.00	-	11,773.00	10,769.79	1,003.21	91%	
EMS ALS Charges & Fees	015232-615	25,000.00	-	25,000.00	26,003.21	(1,003.21)	104%	
EMS Wages	015232-505	626.20	-	626.20	623.95	2.25	100%	
Emergency Management Exp	015235-520	1,000.00	-	1,000.00	1,000.00	-	100%	
E-911 Expenses	015238-520	100.00	-	100.00	100.00	-	100%	
Hazardous Waste Coord. Stipend	015240-510	345.86	-	345.86	28.82	317.04	8%	
Bldg/Zoning Insp Salary	015241-500	10,629.54	-	10,629.54	10,629.54	-	100%	
Bldg/Zoning Insp Expense	015241-520	907.74	-	907.74	-	907.74	0%	
Plumbing/Gas Inspect Salary	015243-500	6,287.24	-	6,287.24	6,287.24	-	100%	
Plumbing/Gas Inspect Expense	015243-520	115.00	-	115.00	105.00	10.00	91%	
Electrical Insp Salary	015245-500	6,287.24	-	6,287.24	6,287.24	-	100%	
Electrical Insp Expense	015245-520	200.00	-	200.00	-	200.00	0%	
Dog Off/Animal Enf Salary	015292-500	14,283.79	-	14,283.79	14,283.79	-	100%	
Dog Off/Animal Enf Expense	015292-520	1,500.00	-	1,500.00	1,479.38	20.62	99%	
Dispatcher Wages	015299-505	152,246.00	20,500.00	172,746.00	170,998.16	1,747.84	99%	
Dispatcher Expenses	015299-520	2,297.04	-	2,297.04	1,961.57	335.47	85%	
TOTAL PROTECT PERS & PROP		1,028,702.23	25,390.00	1,054,092.23	993,651.03	60,441.20	94%	
EDUCATION								
Reg Voc Tech School Expense	015300-560	327,562.00	-	327,562.00	327,562.00	-	100%	
NMRSD Reg School Assessment	015305-560	2,499,181.00	-	2,499,181.00	2,499,181.00	-	100%	
NMRSD Reg. School Transportation	015305-705	238,303.00	-	238,303.00	238,303.00	-	100%	
NMRSD Debt Service	015305-710	203,660.00	-	203,660.00	203,660.00	-	100%	
TOTAL EDUCATION		3,268,706.00	-	3,268,706.00	3,268,706.00	-	100%	

not updated for FY14

EXPENSE CATEGORY	ACCOUNT	ORIGINAL BUDGET	Not of auditors		REVISED BUDGET	ACTUAL EXPENDED	BALANCE	% Exp
			July 1, 2013 - June 30, 2014	BUDGET REVISIONS				
PUBLIC WORKS AND FACILITIES								
Highway Super. Wages	015422-500	50,091.46	-	-	50,091.46	11,707.12	38,384.34	23%
Highway Department Wages	015422-505	154,327.84	-	-	154,327.84	148,553.20	5,774.64	96%
Highway Regular Overtime	015422-515	2,500.00	-	-	2,500.00	585.60	1,914.40	23%
Highway Department Expense	015422-520	13,951.00	-	-	13,951.00	17,253.02	(3,302.02)	124%
Highway Barn Fuel	015422-590	9,500.00	2,400.00	-	11,900.00	14,522.08	(2,622.08)	122%
Highway Road Maintenance	015422-620	65,000.00	27,562.55	-	92,562.55	76,687.76	15,874.79	83%
Highway Machinery Expense	015422-625	35,000.00	5,442.83	-	40,442.83	35,861.26	4,581.57	89%
Highway Gas & Diesel	015422-630	21,000.00	-	-	21,000.00	34,447.88	(13,447.88)	164%
Hwy Winter Operation Overtime	015423-515	20,000.00	14,092.03	-	34,092.03	34,092.03	-	100%
Highway Winter Expense	015423-520	80,000.00	74,192.30	-	154,192.30	154,192.30	-	100%
Street Lights	015424-520	800.00	-	-	800.00	692.76	107.24	87%
Tree Warden Expenses	015425-520	2,800.00	-	-	2,800.00	2,200.00	600.00	79%
Cemetery Wages	015491-505	8,670.53	-	-	8,670.53	8,349.62	320.91	96%
Cemetery Maintenance	015491-520	2,000.00	-	-	2,000.00	2,000.00	-	100%
TOTAL PUBLIC WORKS AND FAC.		465,640.83	123,689.71	-	589,330.54	541,144.63	48,185.91	92%
HUMAN SERVICES								
Board of Health Expense	015510-520	911.00	-	-	911.00	-	911.00	0%
Town Nurse Assessment	015510-560	4,536.00	-	-	4,536.00	2,997.16	1,538.84	66%
Nashoba Board of Health Assess	015510-562	5,835.00	-	-	5,835.00	6,695.16	(860.16)	115%
Landfill Operations	015510-660	7,000.00	-	-	7,000.00	1,315.01	5,684.99	19%
Animal Inspector	015515-510	420.24	-	-	420.24	420.24	-	100%
Council on Aging Wages	015541-505	2,184.63	-	-	2,184.63	2,184.63	-	100%
Council on Aging Expense	015541-520	1,875.00	-	-	1,875.00	1,657.20	217.80	88%
Veterans Agent Salary	015543-500	1,749.05	-	-	1,749.05	1,749.05	-	100%
Memorial Day	015543-655	2,500.00	-	-	2,500.00	2,001.35	498.65	80%
Veterans Benefit Expense	015543-660	40,000.00	-	-	40,000.00	39,876.86	123.14	100%
TOTAL HUMAN SERVICES		67,010.92	-	-	67,010.92	58,896.66	8,114.26	88%
CULTURE AND RECREATION								
Librarian Salary	015610-500	19,968.00	(624.69)	-	19,343.31	17,648.00	1,695.31	91%
Library Assist. Wages	015610-505	18,741.13	624.69	-	19,365.82	19,365.82	-	100%
Library Expenses	015610-520	4,300.00	-	-	4,300.00	4,141.52	158.48	96%
Library Custodial Services	015610-565	1,500.00	-	-	1,500.00	1,940.00	(440.00)	0%
Library Building Maintenance	015610-595	22,277.00	-	-	22,277.00	18,329.82	3,947.18	82%

EXPENSE CATEGORY	ACCOUNT	ORIGINAL BUDGET	Not of auditors July 1, 2013 - June 30, 2014		REVISED BUDGET	ACTUAL EXPENDED	BALANCE	% Exp
			BUDGET REVISIONS	BUDGET				
Library Books	015610-665	16,500.00	-	16,500.00	17,095.82	(595.82)	104%	
Band Concerts	015630-520	7,500.00	-	7,500.00	7,500.00	-	100%	
July 3rd Band Expense	015632-520	1,200.00	-	1,200.00	1,200.00	-	100%	
Allen Field Expense	015650-520	1,400.00	-	1,400.00	664.20	735.80	47%	
Town Common Expense	015651-520	4,025.00	-	4,025.00	1,967.31	2,057.69	49%	
TOTAL CULTURE AND REC		97,411.13	-	97,411.13	89,852.49	7,558.64	92%	
DEBT SERVICE								
Temporary Loan Interest	015752-520	1,000.00	-	1,000.00	-	1,000.00	0%	
TOTAL DEBT SERVICE		1,000.00	-	1,000.00	-	1,000.00	99%	
INTERGOVERNMENTAL Expense								
R/W Non Renewal Surcharge	015810-560	3,400.00	-	3,400.00	-	480.00	86%	
Air Pollution Assessment	015811-560	815.00	-	815.00	-	-	100%	
Mont RTA Assessment	015812-560	3,241.00	-	3,241.00	-	-	100%	
MBTA Trans Assessment	015813-560	16,878.00	-	16,878.00	-	-	100%	
TOTAL INTERGOV EXP		24,334.00	-	24,334.00	-	480.00	98%	
MISCELLANEOUS Expense								
Middlesex Retirement System	015911-560	141,772.00	-	141,772.00	141,772.00	-	100%	
Unemployment Compensation	015913-520	2,500.00	-	2,500.00	429.45	2,070.55	17%	
Employee Benefit Expense	015914-520	347,129.94	(10,200.00)	336,929.94	320,057.50	16,872.44	95%	
Workers Comp. Insurance	015915-520	13,666.68	(3,000.00)	10,666.68	5,441.57	5,225.11	51%	
Insurance-Liab. Prop & Caus. Fire Police	015916-520	80,000.00	(3,500.00)	76,500.00	66,081.36	10,418.64	86%	
FICA	015919-520	21,028.65	-	21,028.65	20,307.39	721.26	97%	
TOTAL MISCELLANEOUS EXP.		606,097.27	(16,700.00)	589,397.27	554,089.27	35,308.00	94%	
SPECIAL ARTICLES								
FY10								
Art 8 - Old Engine House Repair	015691-680	3,657.00	-	3,657.00	3,657.00	-	100%	
FY12								
A19ATM5/7/11 Replace Body Armor	015210-764	202.00	-	202.00	-	202.00	0%	
A13ATM5/7/11 Purchase&Equip Fire Truck	015220-768	6,340.20	-	6,340.20	5,485.07	855.13	87%	
A3STMS/5/12 Purch/Cable Ladder Truck	015220-771	745.82	-	745.82	-	745.82	0%	

not updated for FY14

Town of Ashby
 CHANGES IN FUND BALANCE FOR SPECIAL REVENUE FUNDS
 July 1, 2013 - June 30, 2014

REVENUE CATEGORY	BEGINNING BALANCE	RECEIPTS	PAYROLL	EXPENDED	TRANSFER IN/OUT	ENDING BALANCE
FEDERAL GRANTS - GEN GOVT						
Forest Legacy Grant						-
Total Federal General Govt Grants	-	-	-	0.00	-	-
FEDERAL GRANTS - PUBLIC SAFETY						
DOJ-Bullet Proof Vest Grant (FY12)	2,170.00				-	2,170.00
Total Federal Public Safety Grants	2,170.00	-	-	0.00	-	2,170.00
FEDERAL GRANTS - COMMUNITY BLOCK GR						
CDBG CDFII - Rehab Grant	4,049.99					4,049.99
CDBG CDFII - Rehab Grant	(3,794.10)	15,939.36			-	12,145.26
Total Federal Com Block Grants	255.89	15,939.36		0.00		16,195.25
FEDERAL GRANTS - OTHER						
State - Public Health Emerg Response Grnt	922.50				-	922.50
Total Federal - Other Grants	922.50	-	-	0.00	-	922.50
STATE GRANTS - TITLE V						
Septic Title V Grant	32,597.97	21.75				32,619.72
Total State - Title V Grants	32,597.97	21.75	-	0.00	-	32,619.72
OTHER SPECIAL REVENUE - GIFTS & DONATIONS						
Garden Club Donations	380.88			102.24		278.64
PEG Access Fund - Capital	10,077.28			322.51		9,754.77
PEG Access Fund - Operating	125,916.34	33,284.09	3,678.24			155,522.19
Centennial Commission	321.62					321.62
Police Dept Donation	209.46	250.00				459.46
Fire-General Donation	917.19					917.19
Dog/Kennel Donations	55.37					55.37
MIA Loss control Grant-Exhaust System	(4,800.00)	4,800.00				-
Town Common Tree Donations	125.00					125.00
Council on Aging Donations	205.74	100.00				305.74
Allen Field Donations	584.69					584.69
Allen Field Playground Donations	229.34					229.34
Library - Donations/Gifts	77.00	120.00				197.00
Hist Commission - Old Fire House Donations	3,961.29	7.74		2,449.20		1,519.83
Title V Septic	7,762.11	742.35				8,504.46
Other Spec Rev - Gifts & Donations	146,023.31	39,304.18	3,678.24	2,873.95	-	178,775.30
STATE GRANTS - WETLANDS						
Conservation Wetland Act	19,152.30	1,047.50			-	20,199.80
Total State - Wetlands	19,152.30	1,047.50	-	0.00	-	20,199.80

Town of Ashby
CHANGES IN FUND BALANCE FOR SPECIAL REVENUE FUNDS
July 1, 2013 - June 30, 2014

REVENUE CATEGORY	BEGINNING BALANCE	RECEIPTS	PAYROLL	EXPENDED	TRANSFER IN/OUT	ENDING BALANCE
REVOLVING FUNDS						
Cemetery Revolving Burial Fund	11,667.93	9,679.15		5,989.39	-	15,357.69
Library - Book Fine Revolving Fund	(185.51)	1,092.87		586.05	-	321.31
Revolving Funds	11,482.42	10,772.02	-	6,575.44	-	15,679.00
OTHER SPECIAL REVENUE						
Insurance Receipts Payable	517.50	3,381.45		3,516.45	-	382.50
Landfill Operations/Monitor	13,805.50				-	13,805.50
Insurance Receipts - Highway	161.34	5,826.00		5,826.00		161.34
Total - Other Spec Rev	14,484.34	9,207.45	-	9,342.45	-	14,349.34
STATE - PUBLIC SAFETY						
Police Community Policing FY07	197.81					197.81
Police GHSB - Traffic Safety Grant	3,887.10			1,130.25		2,756.85
FY12 Click It or Ticket	-					-
FY13 Safe Grant	1,014.17					1,014.17
FY12 EMPG Thermo-Imaging Camera		2,030.00		2,030.00		-
E-911 Incentive Grant	3,880.24			3,880.24		-
E-911 Incentive Grant-FY11	2,371.69			2,370.83		0.86
E-911 Training Grant-FY12	0					-
E-911 Training Grant Amendment FY12	413.52			413.52		-
E-911 Dept Support & Inc Grant	-6,538.23	6,538.23				-
E-911 Training Grant-FY13	-5,513.08	4,893.42		195.00		(814.66)
E-911 Dept Support & Inc Grant FY13	-7,959.67	8,297.67	288.00	696.00		(646.00)
E-911 Training Grant&EMD Reg FY14		129.00	2,014.12	2,688.92		(4,574.04)
E-911 Dept Support & Inc Grant FY14				12,822.00		(12,822.00)
Total State - Public Safety	(8,246.45)	21,888.32	2,302.12	26,226.76	-	(14,887.01)
STATE GRANTS- PUBLIC WORKS						
Chapter 90 Funds	0.85	68,300.86		103,775.86		(35,474.15)
Total State - Public Works	0.85	68,300.86	-	103,775.86	-	(35,474.15)
STATE GRANTS - MEMA						
State - Emerg Mangmnt Grants	22,788.79	208.08		208.08		22,788.79
Total State Grants - MEMA	22,788.79	208.08	-	208.08	-	22,788.79
STATE GRANTS - CULTURE & RECREATION						
Arts Lottery Council - Cultural Council Grant	4,024.82	4,254.01		5,185.00		3,093.83
Total State Grants - Culture & Recreation	4,024.82	4,254.01	-	5,185.00	-	3,093.83
STATE GRANT - COUNCIL ON AGING						
Council on Aging Grant	-	4,000.00	1,175.77	2,824.23		-
State Grant - Council on Aging	-	4,000.00	1,175.77	2,824.23	-	-
STATE GRANT - LIBRARY						
State Aid to Libraries	1,554.93	3,113.10		1,738.10		2,929.93
Total State Grants - Library	1,554.93	3,113.10	-	1,738.10	-	2,929.93
STATE GRANTS - OTHER						
Town Clerk - State Extended Polling	2,263.70	995.00				3,258.70
Green Community Funding		10,000.00		4,497.00		5,503.00
Split Body Container Grant	-					-
Education Materials Collection Grant						-
DEP-Sustainable Mtris Rcvry Prgm Grant	(500.00)	500.00		500.00		(500.00)
Total State Grants - Other	1,763.70	11,495.00	-	4,997.00	-	8,261.70
TOTAL ALL SPECIAL REVENUE	248,975.37	189,551.63	7,156.13	163,746.87	-	267,624.00

TOWN OF FASHBY
 COMBINING BALANCE SHEET - ALL CAPITAL PROJECT FUNDS
 JUNE 30, 2014

	LANDFILL CLOSURE	LIBRARY	JUNE 30, 2014
ASSETS =====			
Cash	30,276	60	30,335
Investments, at cost			
Amounts for be Provided for			
Payment of Notes			
Payment of Bonds			
Long-term Obligations			
TOTAL ASSETS	30,276	60	30,335
=====			
LIABILITIES AND FUND EQUITY =====			
Liabilities:			
Warrants Payable	0		0
Notes Payable			0
Deferred Revenue - Other Receivables			0
Total Liabilities	0	0	0
Fund Equity:			
Fund Balances:			
Reserved for Encumbrances	30,276	60	30,335
Reserved for Expenditures			0
Unreserved:			
Undesignated			0
Total Fund Equity	30,276	60	30,335
=====			
TOTAL LIABILITIES AND FUND EQUITY	30,276	60	30,335
=====			

TOWN OF ASHBY
 RCTS - ENTERPRISE FD
 JUNE 30, 2014

	RECYCLING CTR TRANSFER STATION	JUNE 30, 2013 (memo only)
ASSETS =====		
Cash	44,114	49,390
Investments, at cost		
Amounts for be Provided for Payment of Notes		
Payment of Bonds		
Long-term Obligations	_____	_____
TOTAL ASSETS	44,114	49,390
=====	=====	=====
LIABILITIES AND FUND EQUITY =====		
Liabilities:		
Warrants Payable	1,538	743
Notes Payable		0
Deferred Revenue - Other Receivables		0
Total Liabilities	1,538	743
_____	_____	_____
Fund Equity:		
Fund Balances:		
Reserved for Encumbrances	235	
Reserved for Expenditures	6,352	9,375
Unreserved:		
Undesignated	35,989	39,272
	_____	_____
Total Fund Equity	42,576	48,647
_____	_____	_____
TOTAL LIABILITIES AND FUND EQUITY	44,114	49,390
=====	=====	=====

Town of Ashby Town of Ashby Ashby Free Public Library Trust Funds July 1, 2013 - June 30, 2014						
	7/1/2013 BALANCE	CONTRIBUTIONS	EXPENDED	INTEREST	TRANSFER	6/30/2014 BALANCE
Non - Expendable Library Trust Funds						
Library Group Trust	2,788.50			3.47	-	2,791.97
Alonzo Carr Trust	5,511.64			6.77	-	5,518.41
Dr. Haskell Trust Fund	2,772.91			3.53	-	2,776.44
Freida Lyman Library	5,509.95			6.62	-	5,516.57
Freida Lyman Scholarship	32,649.29			28.19	-	32,677.48
Ruth Brooks Trust Fund	189,449.73			162.89	-	189,612.62
Ashby Alumni Trust	8,590.93			7.45	-	8,598.38
AAW Locke Trust	5,510.67			4.80	-	5,515.47
Edward & Barbara Lyman Trust	5,536.39			5.44	-	5,541.83
Todd Wright Memorial Fund	23,396.39	2,500.00		21.24	-	25,917.63
Grace E. & Everett W. Coats Fund	18,823.19				-	18,823.19
Total Non Exp. Trust Funds	\$ 300,539.59	\$ 2,500.00	\$ -	\$ 250.40	\$ -	\$ 303,289.99
Library Expendable Trust Funds						
Library Group Trust	1,927.35		1,688.03	31.18	-	270.50
Alonzo Carr Trust	2,467.97			60.86	-	2,528.83
Dr. Haskell Trust Fund	1,402.25			31.84	-	1,434.09
Freida Lyman Library	2,302.98			59.60	-	2,362.58
Freida Lyman Scholarship	604.05			253.62	-	857.67
Ruth Brooks Trust Fund	2,747.30			1,465.98	-	4,213.28
Ashby Alumni Trust	205.11			67.08	-	272.19
AAW Locke Trust	157.13			43.21	-	200.34
Edward & Barbara Lyman Trust	873.22			48.89	-	922.11
Todd Wright Memorial Fund	335.81			191.10	-	526.91
Francis Marston Scholarship	317.60		321.97	4.37	-	-
Francis Marston General	2,232.71			20.34	-	2,253.05
Grace E. & Everett W. Coats Fund	1,872.59			175.38	-	2,047.97
Total Expendable Trust Funds	\$ 17,446.07	\$ -	\$ 2,010.00	\$ 2,453.45	\$ -	\$ 17,889.52
Expendable Memorial Funds						
Barbara Lyman Memorial	3,672.74			31.12	-	3,703.86
Edward Connor Memorial	28.46			0.26	-	28.72
General Library Memorial	44.83	185.00		1.22	-	231.05
Total Memorial Funds	\$ 3,746.03	\$ 185.00	\$ -	\$ 32.60	\$ -	\$ 3,963.63
Total Expendable Trust Funds	\$ 21,192.10	\$ 185.00	\$ 2,010.00	\$ 2,486.05	\$ -	\$ 21,853.15
Total Trust Funds in Custody of Library Trustees						
	\$ 321,731.69	\$ 2,685.00	\$ 2,010.00	\$ 2,736.45	\$ -	\$ 325,143.14
Funds Held in Custody by Banknorth						
Bank North Marston Francis Scholarship	29,350.69			2,328.80	-	31,679.49
Bank North Marston Francis General	14,675.31			1,164.41	-	15,839.72
Total Funds Held Banknorth	\$ 44,026.00	\$ -	\$ -	\$ 3,493.21	\$ -	\$ 47,519.21

Town of Ashby
Trust Funds - Statement of Activity
July 1, 2013 - June 30, 2014

Expendable Trust Funds in Custody of Treasurer Account	7/1/2013 BALANCE	CONTRIBUTIONS	EXPENDED	INTEREST	TRANSFER	6/30/2014 BALANCE
Summer Taylor School Fund	206.88			24.13		231.01
Jesse Foster School Fund	76.88			9.11		85.99
Samuel P Gates School Fund	1,499.07			182.20		1,681.27
Rosanna Robbins Chapel Fund	92,448.49			783.49		93,231.98
Stabilization Fund	700,653.13			6,116.02	41,230.70	747,999.85
Cemetery Perpetual Care Interest	3,695.97		1,296.67	828.47		3,227.77
Cemetery Sale of Lots Fund	36,373.88	1,500.00	485.94			37,387.94
Open Space Land Aquis Trust Fund	19,262.62			163.25		19,425.87
John Forbes Memorial Clock Fund	296.03			10.99		307.02
Federal Forfeiture Police	1,931.94			20.94		1,952.88
Law Enforcement Trust Fund	827.44		3.17			824.27
Total Expendable Trust Funds	\$ 857,272.33	\$ 1,500.00	\$ 1,785.78	\$ 8,138.60	\$ 41,230.70	\$ 906,355.85
Non-Expendable Trust funds in Custody of Treasurer						
Cemetery Perpetual Care Principal	94,154.50	1,000.00				95,154.50
Summer Taylor School Fund Principal	2,636.00	-		-		2,636.00
Jesse Foster School Fund	1,000.00					1,000.00
Samuel P Gates School Fund	20,000.00					20,000.00
John Forbes Memorial Clock Fund	1,000.00					1,000.00
Total Non-Expendable Trust Funds	\$ 118,790.50	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 119,790.50
Total Trust Funds in Custody of Treasurer	\$ 976,062.83	\$ 2,500.00	\$ 1,785.78	\$ 8,138.60	\$ 41,230.70	\$ 1,026,146.35

Town of Ashby
Agency Funds
July 1, 2013 - June 30, 2014

	7/1/2013 BALANCE	RECEIPTS	INTEREST	EXPENDED TRANSFERRED	6/30/2014 BALANCE
BID DEPOSIT					
PLANNING BRD - DLR Realty Trust	134.50				134.50
	\$ 134.50	\$ -	\$ -	\$ -	\$ 134.50
OTHER AGENCY					
Due to Commonwealth - Firearms	150.00	6,287.50		4,300.00	2,137.50
Due to Commonwealth - Sales Tax	6.02	8.18		6.00	8.20
Due to Assist Town Clerk	103.75	285.00		309.75	79.00
Due to Town Clerk	0.05	285.00		309.75	(24.70)
Due to Tax Collector	769.90	10,420.00		10,275.00	914.90
Due to Deputy Collector	(32.20)	8,597.00		8,679.00	(114.20)
Police Special Detail	(12,391.78)	49,354.00		41,331.00	(4,368.78)
Fire/EMS Special Detail	-				-
Due to Vendor	30.00				30.00
Abandoned Property (tailings)	-	312.58			312.58
Due to First Parish Church		15,964.64		124.93	15,839.71
	\$ (11,364.26)	\$ 91,513.90	\$ -	\$ 65,335.43	\$ 14,814.21
TOTAL \$	(11,229.76)	91,513.90	-	65,335.43	14,948.71

Town of Ashby
ALL TRUST FUNDS
July 1, 2013 - June 30, 2014

	7/1/2013 BALANCE	CONTRIBUTIONS	EXPENDED	INTEREST	TRANSFER	6/30/2014 BALANCE
Non - Expendable Library Trust Funds						
Library Group Trust	2,788.50			3.47	-	2,791.97
Alonzo Carr Trust	5,511.64			6.77	-	5,518.41
Dr. Haskell Trust Fund	2,772.91			3.53	-	2,776.44
Freida Lyman Library	5,509.95			6.62	-	5,516.57
Freida Lyman Scholarship	32,649.29			28.19	-	32,677.48
Ruth Brooks Trust Fund	189,449.73			162.89	-	189,612.62
Ashby Alumni Trust	8,590.93			7.45	-	8,598.38
AAW Locke Trust	5,510.67			4.80	-	5,515.47
Edward & Barbara Lyman Trust	5,536.39			5.44	-	5,541.83
Todd Wright Memorial Fund	23,396.39	2,500.00		21.24	-	25,917.63
Grace E. & Everett W. Coats Fund	18,823.19				-	18,823.19
Total Non Exp. Trust Funds	300,539.59	2,500.00	-	250.40	\$ -	\$ 303,289.99
Library Expendable Trust Funds						
Library Group Trust	1,927.35		1,688.03	31.18	-	270.50
Alonzo Carr Trust	2,467.97			60.86	-	2,528.83
Dr. Haskell Trust Fund	1,402.25			31.84	-	1,434.09
Freida Lyman Library	2,302.98			59.60	-	2,362.58
Freida Lyman Scholarship	604.05			253.62	-	857.67
Ruth Brooks Trust Fund	2,747.30			1,465.98	-	4,213.28
Ashby Alumni Trust	205.11			67.08	-	272.19
AAW Locke Trust	157.13			43.21	-	200.34

Town of Ashby		ALL TRUST FUNDS		July 1, 2013 - June 30, 2014	
Edward & Barbara Lyman Trust	873.22	48.89	-	922.11	
Todd Wright Memorial Fund	335.81	191.10	-	526.91	
Francis Marston Scholarship	317.60	4.37	321.97	-	
Francis Marston General	2,232.71	20.34	-	2,253.05	
Grace E. & Everett W. Coats Fund	1,872.59	175.38	-	2,047.97	
Total Expendable Trust Funds	17,446.07 \$	2,453.45 \$	2,010.00 \$	17,889.52 \$	
Expendable Memorial Funds					
Barbara Lyman Memorial	3,672.74	31.12	-	3,703.86	
Edward Connor Memorial	28.46	0.26	-	28.72	
General Library Memorial	44.83	1.22	-	231.05	
Total Memorial Funds	3,746.03 \$	185.00 \$	- \$	32.60 \$	3,963.63 \$
Funds Held in Custody by Banknorth					
Bank North Marston Francis Scholarship	29,350.69	2,328.80	-	31,679.49	
Bank North Marston Francis General	14,675.31	1,164.41	-	15,839.72	
Total Funds Held Banknorth	44,026.00 \$	3,493.21 \$	- \$	47,519.21 \$	

Town of Ashby
ALL TRUST FUNDS
July 1, 2013 - June 30, 2014

Expendable Trust Funds in Custody of Treasurer Account	7/1/2013 BALANCE	CONTRIBUTIONS	EXPENDED	INTEREST	TRANSFER	6/30/2014 BALANCE
Summer Taylor School Fund	206.88			24.13		231.01
Jesse Foster School Fund	76.88			9.11		85.99
Samuel P. Gates School Fund	1,499.07			182.20		1,681.27
Rosanna Robbins Chapel Fund	92,448.49			783.49		93,231.98
Stabilization Fund	700,653.13			6,116.02	41,230.70	747,999.85
Cemetery Perpetual Care Interest	3,695.97		1,296.67	828.47		3,227.77
Cemetery Sale of Lots Fund	36,373.88	1,500.00	485.94			37,387.94
Open Space Land Aquis Trust Fund	19,262.62			163.25		19,425.87
John Forbes Memorial Clock Fund	296.03			10.99		307.02
Federal Forfeiture Police	1,931.94			20.94		1,952.88
Law Enforcement Trust Fund	827.44		3.17			824.27
Total Expendable Trust Funds	857,272.33	\$ 1,500.00	\$ 1,785.78	\$ 8,138.60	\$ 41,230.70	\$ 906,355.85
Non-Expendable Trust funds in Custody of Treasurer						
Cemetery Perpetual Care Principal	94,154.50					95,154.50
Summer Taylor School Fund Principal	2,636.00	1,000.00				2,636.00
Jesse Foster School Fund	1,000.00					1,000.00
Samuel P. Gates School Fund	20,000.00					20,000.00
John Forbes Memorial Clock Fund	1,000.00					1,000.00
Total Non-Expendable Trust Funds	118,790.50	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 119,790.50
Total All Trust Funds	1,341,820.52	5,185.00	3,795.78	14,368.26	41,230.70	1,398,808.70