

TOWN OF BRAINTREE  
 DETAILED CPA ACCOUNT ANALYSIS  
 3/31/2015

Appendix L

acct. number	Project	fund balance type	7/1/2014	New authorizations	art. ref	expense & encumbrances	adjusted 3/31/2015	CO#
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
27-01129-6030	Old Thayer Library	U	144,177.50			(132,720.04)	11,457.46	11-029-B
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	15,460.02			(316.28)	15,143.74	CO 13-002
27-01335-6135	Arts center 1969 Washington St		9,875.00				9,875.00	CO 13-035
27-01325-6131	John Adams Plaza		1,165.00				1,165.00	CO 13-025
27-01326-6132	Elm St. Cemetery Gravestone / Security n		198,084.73			(162,273.47)	35,811.26	CO 13-026
27-01360-6136	Soldier's Memorial Statue	H	950.00			222.52	1,172.52	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)
27-01444-6030	Exterior Restoration old Thayer III	UH	75,000.00			(75,000.00)	-	CO 14-044
27-01459-6201	Hollingsworth Playground	U		50,000.00		(36,242.09)	13,757.91	CO 14-059
27-01460-6202	Gravestone In Elm St. Cemetery	HU		170,000.00		(132,855.00)	37,145.00	CO 14-060
	Committee Operating Expenses		-	35,000.00		(7,276.85)	27,723.15	CO 14-039-5
Detail of CPA Fund Approved Projects			<u>1,292,842.56</u>	<u>255,000.00</u>	-	<u>(610,261.21)</u>	<u>937,581.35</u>	
						encumbrances	183,117.75	
						expenses	(427,143.46)	

Account #	Accounts Name						
27-3200-3245	Budgeted Reserve		400,000.00	-			400,000.00
27-3200-3240	Encumbrances for approved projects		1,292,842.56	220,000.00	-	(419,866.61)	1,092,975.95
27-3200-3244	FB Reserved for Open Space	O	645,921.84	100,000.00		-	745,921.84
27-3200-3242	FB Reserved for Historic Preservation	H	180,429.66	100,000.00	(100,000.00)	-	180,429.66
27-3200-3243	FB Reserved for Community Housing	CH	343,158.10	100,000.00	-		443,158.10
27-3590-3590	Unreserved Fund Balance	U	2,920,815.14	(420,000.00)	684,598.58	(7,276.85)	3,178,136.87
	Fund Balance		<u>5,783,167.30</u>	<u>100,000.00</u>	<u>584,598.58</u>	<u>(427,143.46)</u>	<u>6,040,622.42</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	actual	estimate	proposed	proposed	proposed	
REVENUE	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	
Surcharge	559,244	575,743	590,137	604,890	620,012	2.5% over 2015 estimate
State Trust Distribution	145,945	145,945	138,178	135,731	108,880	based on 2015 estimate cpa surcharge m
Other interest	12,447	13,312	9,000	9,000	9,500	5,000,000 *.0019
Total	717,636	735,000	737,315	749,621	738,392	

EXPENDITURES	2012 Appr.	2013 Appr.	2014 Appr.	2015 Appr.	2016 Appr.
Community Housing	75,000	75,000	90,000	100,000	95,000
Open Space	75,000	75,000	90,000	100,000	95,000
Historic Preservation	75,000	75,000	90,000	100,000	95,000
Undesignated Budget Reserve	400,000	380,000	400,000	400,000	350,000
Administration and Operating Expense	30,000	30,000	35,000	35,000	35,000
Total FY 2012 voted	655,000				
Total fy 2013 voted		635,000			
Total fy 2014 voted			705,000		
Total Voted for FY 2015				735,000	
Estimate for FY 2016					670,000