REPORT OF THE TOWN ACCOUNTANT

To The Board of Selectmen

I hereby submit my report for the Fiscal Year 2014 in the following schedules:

Combined Balance Sheet - All Funds

General Fund
- Receipts
- Disbursements
- Statement of Appropriations
- Budget Entries
- Fund Balance

Special Revenue Funds
- Receipts
- Disbursements

Highway
- Receipts
- Disbursements

CPA
- Receipts
- Disbursements
- Reserves
- Fund Balance

Other Special Revenue Funds
- Receipts
- Disbursements
- Fund Balances

Sewer Enterprise Funds
- Receipts
- Disbursements
- Budget Entries
- Fund Balance

Trust Funds
- Receipts
- Disbursements
- Fund Balances

Agency Funds
- Receipts
- Disbursements
- Fund Balances

Municipal Indebtedness Analysis

Free cash for Fiscal Year 2014 as certified by the Bureau of Accounts on August 30, 2013 was $ 420,919.

Respectfully submitted,

Jennifer Luiz
Town Accountant

TOWN OF DIGHTON - COMBINED BALANCE SHEET - JUNE 30, 2014

	GENERAL FUND	HIGHWAY FUND	OTHER SPECIAL REVENUE	OSR CPA	CAPITAL PROJECTS	SEWER ENTERPRISE FUNDS	SEWER ENTERPRISE FIXED ASSETS	TRUST FUNDS ~750	AGENCY FUNDS	ACCT. GROUP LONG TERM DEBT. ACCTS.	GENERAL FUND FIXED ASSETS
	~010	~023	~240	~250	*301	~600	~610	~810, 820, 830	~890	~900	~910
ASSETS											
Petty Cash	$475.00		$75.00			$75.00					
Cash	$1,244,651.60	($341,120.43)	$1,515,231.59	$394,664.80	$3,900.00	$468,438.91		$1,087,245.22	$285,160.70		
Receivables:											
Property Taxes	$313,152.15										
Revenue Received-Not Yet Due	($929.82)					($82.45)					
Conveyance/Rollback Tax											
Tax Liens	$1,056,494.90			$2,874.27		$643.60					
Tax Liens-Districts	$92,463.06										
CPA Surcharge				$1,538.78							
Motor Vehicle Excise	$123,267.73										
Boat Excise	$7,893.00										
User Fees						$23,753.64					
Demo Liens	$44,377.00										
Trash Bags-Vendors	$25,245.12										
Ambulance			$350,730.42								
Reserve for Uncollected Receivables-Overlay	($242,807.27)										
Apportioned Title V Betterments-Added to Taxes											
Committed Interest Added to Taxes											
Apportioned Title V Betterments-Not Yet Due			$158,190.42								
Reserve for Uncollected Committed Interest											
Reserve for Uncollected Title V Betterments			($158,190.42)								
Due from Other Governments	$63,983.77	$341,120.43									
Dept. Receivables	$1,353.50										
Tax Foreclosures	$364,345.37										
Land							$68,245.00				$3,604,731.94
Land Improvements											$116,567.00
Accumulated Depreciation-Land Improvements											($113,043.58)
Buildings											$1,084,192.00
Accumulated Depreciation-Buildings											($977,748.81)
Building Improvements											$291,572.45
Accumulated Depreciation-Building Improvements											($120,648.29)
Infrastructure							$3,026,722.88				$2,505,158.57
Accumulated Depreciation-Infrastructure							($1,359,652.42)				($489,659.86)
Machinery & Equipment							$11,562.02				$1,373,902.57
Accumulated Depreciation-Machinery & Equipment							($4,046.70)				($810,403.94)
Vehicles							$20,000.00				$3,000,326.89
Accumulated Depreciation-Vehicles							($20,000.00)				($2,027,220.31)
Construction in Progress											$0.00
Amounts to be Provided for						$6,443.76				$990,122.67	
TOTAL ASSETS	$3,093,965.11	$0.00	$1,866,037.01	$399,077.85	$3,900.00	$499,272.46	$1,742,830.78	$1,087,245.22	$285,160.70	$990,122.67	$7,437,726.63
LIABILITIES											
Warrants Payable	$175,428.19		$10,719.79		$3,900.00	$2,219.72			$7,676.38		
Payroll Amounts Withheld									$37,744.83		
Accrued Compensated Absences						$6,443.76				$241,075.01	
Other Obligations-Landfill Capping & Monitoring										$260,000.00	
Due to Other Governments									$4,572.50		
Short Term BANS Payable											
Other Liabilities									$235,166.99		
Unclaimed Items									$0.00		
Revenue Deferred Until Collected:											
Property Taxes	$20,344.88										
Other	$1,389,832.96	$341,120.43	$0.00	$4,413.05		$24,397.24					
Trash Bags-Vendors	$25,245.12										
Ambulance			$350,730.42								
Intergovernmental			$0.00								
Title V -Short Term			$58,170.00								
Notes, Bonds & Leases Payable										$489,047.66	
Other Financing Sources											
TOTAL LIABILITIES	$1,610,851.15	$341,120.43	$419,620.21	$4,413.05	$3,900.00	$33,060.72	$0.00	$0.00	$285,160.70	$990,122.67	$0.00
FUND EQUITY											
Investment in Fixed Assets							$1,742,830.78				$7,437,726.63
Retained Earnings:											
Other Purpose											
Unreserved						$450,829.10					
Reserved Fund Balance:											
Encumbrances		$0.00									
Prior Year Encumbrances	$69,546.83					$15,382.64					
Expenditures- FY14 Free Cash to fund FY15 Budget per ATM	$61,625.00										
CPA-Open Space				$42,112.52							
CPA-Historic Resources				$42,112.52							
CPA-Community Housing				$42,112.52							
Special Purpose											
Trust Funds								$25,051.15			
Receipts Reserved for Appropriation			$947,052.01								
Designated-Trust Funds								$1,062,194.07			
Unreserved Fund Balance-Designated:											
Federal Grants			$5,280.59								
State Grants			$16,259.08								
County Grants			$81.33								
Revolving Funds			$40,799.38								
Designated			$436,944.41								
Over/Under Assessments											
Appropriation Deficit	($199,489.45)										
Unprovided Abatements & Exemptions											
Tax Receivable Variances	$0.00										
Unreserved Fund Balance-Undesignated:											
Undesignated Fund Balance	$1,551,431.58	($341,120.43)		$268,327.24							
TOTAL FUND EQUITY	$1,483,113.96	($341,120.43)	$1,446,416.80	$394,664.80	$0.00	$466,211.74	$1,742,830.78	$1,087,245.22	$0.00	$0.00	$7,437,726.63
TOTAL LIABILITIES & FUND EQUITY	$3,093,965.11	$0.00	$1,866,037.01	$399,077.85	$3,900.00	$499,272.46	$1,742,830.78	$1,087,245.22	$285,160.70	$990,122.67	$7,437,726.63

GENERAL FUND - CASH RECEIPTS - FY 2014

Local Taxes:			
Personal Property Taxes	$1,455,228.18		
Real Estate Taxes	$12,061,808.14		
Tax Liens Redeemed	$435,622.44		
Taxes in Litigation	$0.00		
Tax Foreclosures	$84,912.91		
Tax Foreclosures Sold	($53,656.32)	$13,983,915.35	
Local Receipts:			
Motor Vehicle Excise	$892,698.30		
Vessel Excise	$3,575.00		
Meals Excise	$18,090.26		
Penalties & Interest on Taxes & Excises	$167,783.75		
Payments in Lieu of Taxes	$3,376.90		
Fees	$53,370.23		
Fees from Landfill/Rubbish Services	$189,725.73		
Other Departmental Revenue	$50,555.59		
Licenses & Permits	$268,160.95		
Fines & Forfeits	$1,100.00		
Court Fines	$1,510.00		
Earnings on Investments	$13,235.73		
Sales of Inventory	$0.00		
Other Miscellaneous Revenue	$88,889.03		
		$1,752,071.47	
State Receipts:			
Commonwealth of Massachusetts:			
Loss of Taxes, Abatements: Vets., Blind, Surv. Spouse	$0.00		
Loss of Taxes, Abatements: Elderly	$12,048.00		
Veterans Benefits	$60,747.00		
State Owned Land	$5,686.00		
Lottery, Beano, Charity Games	$669,478.00	$747,959.00	
Other Financing Sources:			
Transfers from Special Revenue Funds			
Ambulance	$350,412.70		
Title V	$10,490.00		
Tricenntennial Account Balances	$183.36		
Veterans Hall Insurance Reimb	$24,396.73		
YE Misc. Accounts Closing	$1,841.84		
Transfers from Capital Projects to close unused Free Cash	$25,600.00		
Transfers from Sewer Enterprise- Indirect Costs	$44,135.52		
Transfers from Stabilization for Master Plan	$69,500.00	$526,560.15	
Revenue Anticipation Notes Payable	$0.00		
Tax Titles Due Districts	$49,682.10		
Due to School District	$0.00	$49,682.10	
Total Cash Receipts			$17,060,188.07
Cash Balance 7/1/13			$550,017.80
			$17,610,205.87

GENERAL FUND - CASH DISBURSEMENTS - FY 2014

Fiscal Year 2014 Appropriations			
General Government		$915,576.74	
Public Safety		$2,302,696.71	
Education		$9,410,523.00	
Highways		$810,206.52	
Sanitation		$417,107.05	
Other Environmental		$10,038.48	
Human Services		$241,279.67	
Culture & Recreation		$225,134.64	
Debt Service		$61,490.00	
Employee Benefits		$1,248,566.45	
Court Judgments		$0.00	
Liability Insurance		$86,909.50	
Total FY 2014 Budget Appropriations			$15,729,528.76
Fiscal Year 2014 Special Articles			
Intern Reimbursement		$0.00	
FY13 Audit		$17,500.00	
FY15 Interim Reval		$2,500.00	
Conservation-Computer & Install		$762.00	
Master Plan		$47,955.00	
Police-(2) 2014 Inceptors		$77,953.10	
Police-Server & (3) workstations		$9,689.37	
Communications Computer Software		$27,999.82	
Ambulance- Yr 2 of 5		$52,089.61	
Emergency Rescue/Pumper-Yr 5 of 10		$52,636.27	
CPR Chest Compression Device		$10,068.75	
Jaws of Life		$25,940.00	
Highway-Fence		$4,817.42	
Household Hazardous Waste Day		$4,725.01	
Library-Fire Alarm System		$10,000.00	
Library-Emergency Lighting		$2,134.93	
Transfer to Capital Project		$50,000.00	
Transfer to Trust Fund- OPEB		$25,000.00	
Transfer to Trust Fund-Stabilization		$100,000.00	
FY2014 Prior Year Bills		$20,476.46	
Total FY 2014 Special Articles			$542,247.74
Prior Year Appropriations/Encumbrances			
BOS-Professional & Technical		$6,275.00	
BOS-Communications		$111.78	
Pub Bldg-Repairs & Maint-Town Hall		$250.00	
Police-Non-Energy		$13.47	
Fire-Benefits-Cert. EMT		$0.00	
Fire-Professional & Technical		$7.77	
Fire-Building Repairs & Maintenance		$120.23	
FY12 Interim Reval		$200.00	
FY14 Interim Reval		$3,000.00	
(6) Computers-Purchase & Install		$3,055.86	
Upgrade E-Mail Infrastructure		$4,040.00	
Contaminated Land Cleanup		$17,494.58	
Pleasant St Culvert Repair		$0.00	
Clean/Repair Deteriorated Properties		$288.00	
Demolition of Structures		$10,672.00	
Total Prior Year Appropriations			$45,528.69
Other Financing Uses			
County Assessments		$89,427.87	
State Assessments		$58,555.00	
		$0.00	
Total Other Financing Uses			$147,982.87
Revenue Anticipation Notes Payable		$0.00	
Due to School District		$0.00	
Tax Titles Due Districts		$49,682.10	
Transfers to Special Revenue Funds- Ambulance		$24,224.80	
Transfers to Special Revenue Funds- M W I & M Fund	50% Boat Excise Jan-June	$1,787.50	
Total Other			$75,694.40
Total Cash Disbursements			$16,540,982.46
Less: Warrants Payable 6/30/14			($175,428.19)
			$16,365,554.27
Cash Balance 6/30/14			$1,244,651.60
			$17,610,205.87

GENERAL FUND

STATEMENT OF APPROPRIATIONS FOR FISCAL YEAR 2014

	Appropriations	Reserve Fund Transfers	Year End Transfers	Expended FY14	Returned to Unreserved Fund Balance	***Balance carried forward 6/30/14
GENERAL GOVERNMENT						
Town Meetings	$1,224.24	$13.27		$1,203.67	$33.84	
Moderator	$519.59			$519.59	$0.00	
Board of Selectmen	$127,097.57	$5,000.00		$130,398.83	$1,698.74	
Finance Committee	$4,057.00	$180.15		$3,734.30	$502.85	
Reserve Fund	$25,000.00	($20,618.22)			$4,381.78	
Town Accountant	$117,463.82			$111,083.52	$6,380.30	
Board of Assessors	$154,385.99	$1,900.00		$151,659.86	$4,626.13	
Town Treasurer	$80,301.69	$795.00		$68,564.56	$12,532.13	
Town Collector	$90,995.38			$86,848.75	$4,146.63	
Town Counsel	$45,000.00			$44,628.69	$371.31	
Data Processing	$30,862.70			$29,473.97	$388.73	$1,000.00
Tax Title Foreclosure	$19,000.00			$11,020.35	$7,979.65	
Town Clerk	$98,454.25			$97,777.73	$676.52	
Elections	$14,900.00			$12,223.30	$2,676.70	
Registration	$4,400.00			$3,116.09	$1,283.91	
Conservation Commission	$1,100.00			$252.00	$848.00	
Planning Board	$39,529.72			$35,905.28	$3,400.73	$223.71
Board of Appeals	$29,472.58	$1,836.30		$30,965.69	$343.19	
Public Buildings	$87,396.73		$11,000.00	$67,730.56	$5,878.81	$24,787.36
Building Insurance	$29,000.00			$27,414.00	$1,586.00	
Town Reports	$2,000.00	$0.00	$0.00	$1,056.00	$944.00	
	$1,002,161.26	($10,893.50)	$11,000.00	$915,576.74	$60,679.95	$26,011.07
PUBLIC SAFETY						
Police	$1,060,924.08		$4,002.86	$1,049,273.14	$15,488.80	$165.00
Communication	$219,015.58		$2,639.76	$220,486.66	$1,168.68	
Fire	$740,621.58	$3,000.00		$713,107.03	$29,875.17	$639.38
Ambulance Services	$209,618.07			$185,436.13	$24,164.80 *	$17.14
Building Inspector	$118,998.52		($3,800.00)	$99,495.87	$15,677.65	$25.00
Gas Inspector	$2,500.00		$1,500.00	$3,650.00	$350.00	
Plumbing Inspector	$5,700.00		($1,500.00)	$4,118.45	$81.55	
Weights & Measures	$1,391.52			$1,125.77	$265.75	
Electrical Inspector	$7,000.00			$6,940.00	$60.00	
Civil Defense	$0.00				$0.00	
Dog Officer	$24,356.00			$15,169.43	$9,186.57	
Forestry	$406.71			$229.68	$177.03	
Harbormaster	$3,500.00	$170.00	$0.00	$3,664.55	$5.45	
	$2,394,032.06	$3,170.00	$2,842.62	$2,302,696.71	$96,501.45	$846.52
EDUCATION						
D-R Regional School Dist.	$9,209,354.00			$9,209,354.00	$0.00	
Bristol County Agricultural	$48,076.00	$5,151.00		$53,227.00	$0.00	
Bristol-Plymouth	$148,320.00	$0.00	$0.00	$147,942.00	$378.00	
	$9,405,750.00	$5,151.00	$0.00	$9,410,523.00	$378.00	$0.00
HIGHWAYS						
Highway	$575,832.11			$560,717.07	$14,862.82	$252.22
Snow & Ice Removal	$50,000.00			$249,489.45	($199,489.45) **	
Dighton-Berkley Bridge	$150.00	$0.00	$0.00	$0.00	$150.00	
	$625,982.11	$0.00	$0.00	$810,206.52	($184,476.63)	$252.22
SANITATION						
Waste Collection & Disposal	$442,703.93	$0.00	$0.00	$417,107.05	$25,431.88	$165.00
	$442,703.93	$0.00	$0.00	$417,107.05	$25,431.88	$165.00
OTHER ENVIRONMENTAL						
Cemetery	$12,000.00	$0.00	$0.00	$10,038.48	$1,961.52	
	$12,000.00	$0.00	$0.00	$10,038.48	$1,961.52	$0.00
HUMAN SERVICES						
Health - Regulation & Inspection	$22,936.36	$1,500.00	$1,070.00	$20,368.78	$5,137.58	
Health - Administration	$6,500.00			$6,489.68	$10.32	
Council on Aging	$98,475.00			$95,663.06	$2,811.94	
Veterans Services	$121,078.08	$0.00	$3,800.00	$118,758.15	$6,053.93	$66.00
	$248,989.44	$1,500.00	$4,870.00	$241,279.67	$14,013.77	$66.00
CULTURE & RECREATION						
Library	$218,540.00			$217,286.12	$1,253.88	

Recreation	$16,000.00			$7,742.43	$3,916.13	$4,341.44
Historical Commission	$500.00			$106.09	$393.91	
Cable Committee	$0.00	$0.00	$0.00	$0.00	$0.00	
	$235,040.00	$0.00	$0.00	$225,134.64	$5,563.92	$4,341.44
DEBT SERVICE						
Retirement of Debt						
Landfill Closure Note	$50,000.00			$50,000.00	$0.00	
WPAT Notes	$10,490.00			$10,490.00	$0.00	
Interest on Long Term Debt	$1,000.00			$1,000.00	$0.00	
Interest on Short Term Debt	$0.00	$0.00	$0.00	$0.00	$0.00	
	$61,490.00	$0.00	$0.00	$61,490.00	$0.00	$0.00
EMPLOYEE BENEFITS						
Retirement & Pension Cont.	$579,148.00			$575,610.81	$3,537.19	
Workman's Compensation	$20,000.00			$16,236.00	$3,764.00	
Group Health Insurance	$659,299.32		($13,712.62)	$607,981.55	$37,605.15	
Group Life Insurance	$600.00			$518.40	$81.60	
Medicare Contributions	$53,000.00			$48,219.69	$4,780.31	
Tuition	$1,000.00	$0.00	$0.00	$0.00	$1,000.00	
	$1,313,047.32	$0.00	($13,712.62)	$1,248,566.45	$50,768.25	$0.00
COURT JUDGMENTS						
Court Judgments	$0.00			$0.00	$0.00	
	$0.00	$0.00	$0.00	$0.00	$0.00	
LIABILITY INSURANCE						
Liability Insurance	$90,837.00	$1,072.50	($5,000.00)	$86,909.50	$0.00	
	$90,837.00	$1,072.50	($5,000.00)	$86,909.50	$0.00	$0.00
Total FY 2014 Budget Appropriations	$15,832,033.12	($0.00)	$0.00	$15,729,528.76	$70,822.11	$31,682.25
Fiscal Year 2014 Special Articles						
Intern Reimbursement	$925.00			$0.00	$100.00	$825.00
FY13 Audit	$17,500.00			$17,500.00	$0.00	
FY15 Interim Reval	$4,000.00			$2,500.00	$0.00	$1,500.00
Conservation-Computer & Install	$938.00			$762.00	$176.00	
Master Plan	$69,500.00			$47,955.00	$0.00	$21,545.00
Police-(2) 2014 Inceptors	$82,259.84			$77,953.10	$4,306.74	
Police-Server & (3) workstations	$9,751.46			$9,689.37	$62.09	
Communications Computer Software	$28,000.00			$27,999.82	$0.18	
Ambulance- Yr 2 of 5	$52,089.61			$52,089.61	$0.00	
Emergency Rescue/Pumper-Yr 5 of 10	$52,636.27			$52,636.27	$0.00	
CPR Chest Compression Device	$10,068.75			$10,068.75	$0.00	
Jaws of Life	$26,000.00			$25,940.00	$60.00 *	
Highway-Fence	$8,600.00			$4,817.42	$0.00	$3,782.58
Household Hazardous Waste Day	$9,125.00			$4,725.01	$4,399.99	
Library-Fire Alarm System	$10,000.00			$10,000.00	$0.00	
Library-Emergency Lighting	$2,240.00			$2,134.93	$105.07	
Transfer to Capital Project	$50,000.00			$50,000.00	$0.00	
Transfer to Trust Fund- OPEB	$25,000.00			$25,000.00	$0.00	
Transfer to Trust Fund-Stabilization	$100,000.00			$100,000.00	$0.00	
Transfers to Trust- Unemployment	$0.00				$0.00	
Transfer to Sp Rev- Tricentennial Celebratic	$0.00				$0.00	
FY2014 Prior Year Bills	$20,476.52			$20,476.46	$0.06	
Total FY 2014 Special Articles	$579,110.45			$542,247.74	$9,210.13	$27,652.58
Total FY 2014 Appropriations	$16,411,143.57	($0.00)	$0.00	$16,271,776.50	$80,032.24	$59,334.83

$255,296.89	**Closed to Unreserved Fund Balance**
$24,224.80	*** Closed to Special Revenue Funds-Amb**
($199,489.45)	**** Deficits To be Raised on FY2015 Recap Sheet**
$59,334.83	***** Encumbered for FY2015 use**
$139,367.07	

GENERAL FUND

STATEMENT OF PRIOR YEAR APPROPRIATIONS FOR FISCAL YEAR 2014

	Balance 07/01/13	Reserve Fund Transfer	Expended FY 14	Returned to Specified Fund	***Balance carried forward 6/30/14
FY13 Budget Appropriations Encumbered					
BOS-Professional & Technical	$6,275.00		$6,275.00	$0.00	
BOS-Communications	$111.78		$111.78	$0.00	
Pub Bldg-Repairs & Maint-Town Hall	$250.00		$250.00	$0.00	
Police-Non-Energy	$13.47		$13.47	$0.00	
Fire-Benefits-Cert. EMT	$6,000.00		$0.00	$6,000.00	$6,000.00
Fire-Professional & Technical	$7.77		$7.77	$0.00	
Fire-Building Repairs & Maintenance	$120.23		$120.23	$0.00	
Prior Years Special Articles					
FY12 Interim Reval	$200.00		$200.00	$0.00	
FY14 Interim Reval	$3,000.00		$3,000.00	$0.00	
(6) Computers-Purchase & Install	$6,325.00		$3,055.86	$3,269.14	
Upgrade E-Mail Infrastructure	$4,040.00		$4,040.00	$0.00	
Contaminated Land Cleanup	$85,773.18		$17,494.58	$68,278.60	
Pleasant St Culvert Repair	$500.00		$0.00	$500.00	
Clean/Repair Deteriorated Properties	$4,500.00		$288.00	$4,212.00	$4,212.00
Demolition of Structures	$10,672.00	$0.00	$10,672.00	$0.00	$0.00
Totals	$127,788.43	$0.00	$45,528.69	$82,259.74	$10,212.00

$82,259.74 **Closed to Unreserved Fund Balance**
*** Closed to Ambulance-Special Revenue Funds**
$10,212.00 ***** Encumbered for FY2015 use**
$92,471.74

TOWN OF DIGHTON

FISCAL YEAR 2014

BUDGET ENTRIES

REVENUES

	Budget	Actual	Difference
LOCAL TAXES:			
Personal Property Taxes (Net of Refunds)	$1,460,090.12	$1,455,228.18	($4,861.94)
Real Estate Taxes (Net of Refunds)*	$12,423,041.56	$12,061,808.14	($361,233.42)
Overlay	($251,762.49)	$0.00	$251,762.49
Tax Liens Redeemed	$0.00	$435,622.44	$435,622.44
Tax Foreclosures	$0.00	$59,120.71	$59,120.71
Total Local Taxes	$13,631,369.19	$14,011,779.47	$380,410.28
LOCAL RECEIPTS:			
Motor Vehicle Excise (Net of Refunds)	$808,449.00	$892,698.30	$84,249.30
Other Excise:			
Vessel Excise (Net of Refunds)	$3,650.00	$3,575.00	($75.00)
Meals Excise	$20,325.00	$18,090.26	($2,234.74)
Penalties & Interest on Taxes & Excises	$86,000.00	$167,783.75	$81,783.75
Payments in Lieu of Taxes	$3,376.00	$3,376.90	$0.90
Fees	$61,000.00	$53,370.23	($7,629.77)
Landfill Fees	$190,700.00	$189,725.73	($974.27)
Other Departmental Revenue	$32,000.00	$50,555.59	$18,555.59
Licenses & Permits	$176,700.00	$268,160.95	$91,460.95
Fines & Forfeits	$2,500.00	$2,610.00	$110.00
Sales of Inventory	$0.00	$0.00	$0.00
Earnings on Investments	$27,500.00	$13,235.73	($14,264.27)
Miscellaneous Revenue	$0.00	$88,889.03	$88,889.03
Total Local Receipts	$1,412,200.00	$1,752,071.47	$339,871.47
STATE RECEIPTS:			
Loss of Taxes, Abatements: Veterans, Blind & Surviving Spouses, Chapter 59	$27,055.00	$0.00	($27,055.00)
Loss of Taxes, Elderly, Chapter 73	$11,040.00	$12,048.00	$1,008.00
Veterans Benefits, Chapter 115	$52,179.00	$60,747.00	$8,568.00
State Owned Land	$5,686.00	$5,686.00	$0.00
Lottery, Beano, Charity Games, Chapter 29	$669,478.00	$669,478.00	$0.00
Total State Receipts	$765,438.00	$747,959.00	($17,479.00)
TRANSFERS FROM OTHER FUNDS:			
Special Revenue Funds:			
Ambulance	$350,412.70	$350,412.70	$0.00
Title V	$10,490.00	$10,490.00	$0.00
Tricenntennial Account Balances	$0.00	$183.36	$183.36
Veterans Hall Insurance Reimb	$24,396.73	$24,396.73	$0.00
Other YE Account Closings	$0.00	$1,841.84	$1,841.84
Capitol Project-Close out unused free cash	$0.00	$25,600.00	$25,600.00
Sewer Enterprise	$44,135.52	$44,135.52	$0.00
Stabilization	$69,500.00	$69,500.00	$0.00
Total Transfers From Other Fund	$498,934.95	$526,560.15	$27,625.20
OTHER AVAILABLE FUNDS:			
Free Cash FY13 voted to use in FY14	$99,000.00	N/A	($99,000.00)
Free Cash FY14	$327,887.98	N/A	($327,887.98)
Total Other Available Funds	$426,887.98	N/A	($426,887.98)
TOTAL ALL REVENUES	$16,734,830.12	$17,038,370.09	$303,539.97

*Includes 60 day accruals

TOWN OF DIGHTON

FISCAL YEAR 2014

BUDGET ENTRIES

EXPENDITURES

	Budget	Actual	Difference
TOWN BUDGETS:			
General Government	$1,002,267.76	$915,576.74	$86,691.02
Public Safety	$2,400,044.68	$2,302,696.71	$97,347.97
Education	$9,410,901.00	$9,410,523.00	$378.00
D-R Assessment Reduction	$0.00	$0.00	$0.00
Highways	$625,982.11	$810,206.52	($184,224.41)
Sanitation	$442,703.93	$417,107.05	$25,596.88
Other Environmental	$12,000.00	$10,038.48	$1,961.52
Human Services	$255,359.44	$241,279.67	$14,079.77
Culture & Recreation	$235,040.00	$225,134.64	$9,905.36
Debt Service	$61,490.00	$61,490.00	$0.00
Employee Benefits	$1,299,334.70	$1,248,566.45	$50,768.25
Court Judgments	$0.00	$0.00	$0.00
Liability Insurance	$86,909.50	$86,909.50	$0.00
Total FY 2014 Budget Appropriations	$15,832,033.12	$15,729,528.76	$102,504.36
*Includes any Reserve and Year End Transfers	*		
Fiscal Year 2014 Special Articles:			
Intern Reimbursement	$925.00	$0.00	$925.00
FY13 Audit	$17,500.00	$17,500.00	$0.00
FY15 Interim Reval	$4,000.00	$2,500.00	$1,500.00
Conservation-Computer & Install	$938.00	$762.00	$176.00
Master Plan	$69,500.00	$47,955.00	$21,545.00
Police-(2) 2014 Inceptors	$82,259.84	$77,953.10	$4,306.74
Police-Server & (3) workstations	$9,751.46	$9,689.37	$62.09
Communications Computer Software	$28,000.00	$27,999.82	$0.18
Ambulance- Yr 2 of 5	$52,089.61	$52,089.61	$0.00
Emergency Rescue/Pumper-Yr 5 of 10	$52,636.27	$52,636.27	$0.00
CPR Chest Compression Device	$10,068.75	$10,068.75	$0.00
Jaws of Life	$26,000.00	$25,940.00	$60.00
Highway-Fence	$8,600.00	$4,817.42	$3,782.58
Household Hazardous Waste Day	$9,125.00	$4,725.01	$4,399.99
Library-Fire Alarm System	$10,000.00	$10,000.00	$0.00
Library-Emergency Lighting	$2,240.00	$2,134.93	$105.07
FY2014 Prior Year Bills	$20,476.52	$20,476.46	$0.06
Total FY 2014 Special Articles	$404,110.45	$367,247.74	$36,862.71
	*		
Total Town Budgets	$16,236,143.57	$16,096,776.50	$139,367.07
Prior Year Appropriations - Expended in FY 2014		$45,528.69	($45,528.69)
OTHER FINANCING USES:			
County Assessment	$89,428.00	$89,427.87	$0.13
State Assessments	$58,740.00	$58,555.00	$185.00
Transfers to Capital Projects	$50,000.00	$50,000.00	$0.00
Transfers to Trust-Stabilization	$100,000.00	$100,000.00	$0.00
Transfer to OPEB	$25,000.00	$25,000.00	$0.00
YE Transfer to Special Revenue-Ambulance	$0.00	$24,224.80	($24,224.80)
YE Transfers to Special Revenue -M W I & M Funds	$0.00	$1,787.50	($1,787.50)
Total Other Financing Uses	$323,168.00	$348,995.17	($25,827.17)
OTHER:			
Prior Fiscal Year Fund Deficits			
Appropriation Deficits			
Snow & Ice Removal	$137,540.08	N/A	$137,540.08
Tax Titles	$0.00	N/A	$0.00
Court Judgments	$0.00	N/A	$0.00
Over/Under Assessments	$0.00	N/A	$0.00
Abatements & Exemptions (Overlyay Deficit)	$37,978.47	N/A	$37,978.47
Receivable Balance Adjustments	$0.00	N/A	$0.00
Total Prior Fiscal Year Deficits	$175,518.55	N/A	$175,518.55
TOTAL ALL EXPENDITURES	$16,734,830.12	$16,491,300.36	$243,529.76

TOWN OF DIGHTON

FISCAL YEAR 2014

BUDGET ENTRIES

FISCAL YEAR 2014 CHANGES IN FUND BALANCE

Fund Balance, June 30, 2013	$936,044.23
Revenues Closed to Fund Balance for FY 2014	$17,038,370.09
Expenditures Closed to Fund Balance for FY 2014	($16,491,300.36)
Fund Balance, June 30, 2014	$1,483,113.96

Fund Balance, June 30, 2013	$936,044.23
Favorable Revenue Difference	$303,539.97
Favorable Expenditure Difference	$243,529.76
Fund Balance, June 30, 2014	$1,483,113.96

HIGHWAY IMPROVEMENT FUNDS (230)	FY 2014	
RECEIPTS		
Commonwealth of Mass.	$317,513.22	
Total Cash Receipts		$317,513.22
Cash Balance 7/1/13		($23,035.25)
		$294,477.97
DISBURSEMENTS		
Roadway Resurfacing	$482,660.44	
Off Duty Police Detail	$2,156.25	
Engineering & R O W	$35,076.01	
Additional Equipment	$115,705.70	
Total Cash Disbursements		$635,598.40
Less: Warrants Payable 6/30/14		$0.00
		$635,598.40
Cash Balance 6/30/14		($341,120.43)
		$294,477.97

OTHER SPECIAL REVENUE FUNDS		FY2014	
RECEIPTS	ACCOUNT #		
FEDERAL GRANTS:			
FY14 Bullet Proof Vests	3590-14	$5,273.00	
		$0.00	$5,273.00
STATE GRANTS:			
FY13 Elections Grants	3170-13	$0.00	
FY14 911 State Training Grant	3136-14	$1,904.46	
FY12 Emergency Management Performance Grant	3127-12	$1,999.98	
FY14 Fire Safe Grant	3110-14	$4,086.00	
FY14 Fire DHS Grant	3115-14	$1,112.16	
Title V Grant Funds	3090-12	$0.00	
Title V Temp Borrowing	3090-40	$58,170.00	
FY14 COA Formula Grant	3100-14	$10,332.01	
FY14 MEG / LIG Grant	3120-14	$6,557.44	
FY14 Arts Lottery Grant	3130-13	$4,250.00	$88,412.05
COUNTY GRANTS			
		$0.00	$0.00
RECEIPTS RESERVED:			
Conservation/Wetlands Fees	3000-40	$3,662.50	
Conservation Rollback Taxes:	4100-40	$0.00	
Interest Earned	4100-40	$553.40	
M W I & M Fund (Mooring Fees)	3015-40	$1,050.00	
Veterans Hall Insurance Reimbursement-Roof	3017-40	$24,396.73	
Ambulance Fees	3020-40	$399,193.08	
Title V Betterment Payments	3090-40	$21,184.23	
Title V Betterment Interest Payments	3090-40	$4,639.12	$454,679.06
REVOLVING FUNDS:			
Planning Board-Fees	3250-40	$4,837.00	
Prime Time	3270-40	$140,483.49	
Library-Fines	3280-40	$2,875.49	
Library-Copies	3290-40	$406.85	
Recreation-C44S53D	4110-40	$3,377.64	
	4110-40 Interest	$0.01	$151,980.48
OTHER SPECIAL REVENUE:			
Gifts & Donations			
Dighton Power Charitable Fund Earnings on Investments	3310-40	$0.60	
Aquaria Cruiser Gift	3333-40	$41,550.55	
Animal Shelter Gifts	3336-40	$424.50	
Fire Department-Gifts	3340-40	$1,703.32	
RMSCU Trailer Support	3605-40	$1,000.00	
Council on Aging-Gifts	3350-40	$11,966.00	
Prime Time-Romero Gifts	3380-40	$20,000.00	
DPL New Library Building Gifts	3405-40 Interest	$301.17	
Library Arts-Gifts	3410-40	$450.00	
Cable-Gifts	3430-40	$19,981.30	
Prime Time Gifts & Donations	3500-40	$7,520.35	
Recreation Gifts & Donations	3505-40	$0.00	$104,897.79
Other			
Art's Council Interest	3130-40	$2.10	
Law Enforcement Trust	3197-40	$0.00	
Police Cruiser Insurance Reimbursement -2011CV	3845-14	$2,708.97	
Police Cruiser Insurance Reimbursement -2010CV	3846-14	$3,342.00	
Tricentennial Celebration	4115-40	$274.00	
	4115-40 Interest	$3.20	
Tricentennial Ball & Spec Events	4117-40 Interest	$0.79	
Orchards Affordable Housing Fund	4135-10 Interest	$233.05	
North Wood Affordable Housing Fund	4146-40	$0.00	$6,564.11

53G ACCOUNTS-OUTSIDE CONSULTANTS			
Sewer-Stonegate Landing LLC 53G	3963-40	$1,177.77	
Sewer-BC Agricultural HS 53G	3964-40	$2.23	
Conservation-Simons Construction 53G	4066-40	$0.07	
Conservation-Hawthorne Developement 53G	4069-40	$1.43	
Conservation-Somerset Woods Village LLC 53G	4071-40	$9,003.52	
Conservation-Treviicos Corp 53G	4107-40	$0.81	
Planning Board-Bushwood 53G	3210-40	$10.22	
Planning Board-Richmond Hill 53G	3450-40	$1.08	
Planning Board-Hunter's Hill 53G	3520-40	$1.07	
Planning Board-Shan Lee Estates 53G	3610-40	$1.90	
Planning Board-Wellington Acres 53G	3611-40	$0.63	
Planning Board-Meadow Acres 53G	3640-40	$2.74	
Planning Board-Amarals' Estates 53G	3720-40	$0.08	
Planning Board-Hillcrest Estates 53G	3830-40	$1.83	
Planning Board-Northwoods Estates 53G	3878-40	$1,633.26	
Planning Board-Lilia Lane 53G	3879-40	$0.15	
Planning Board-Aquaria 53G	3882-40	$1.76	
Planning Board-Emma's Way 53G	3883-40	$0.06	
Planning Board-Julians Way Extension 53G	3885-40	$2.14	
Planning Board-Elm Street Estates 53G	3955-40	$0.09	
Planning Board-Sample Meadows 53G	3966-40	$1.89	
Planning Board-Andrews Farm II 53G	3970-40	$1.84	
Planning Board-Parkview Estates 53G	3972-40	$1.05	
Planning Board-Knotty Pine Estates 53G	3975-40	$3.33	
Planning Board-1209 Somerset Ave 53G	3985-40	$2.22	
Planning Board-Spectra Energy 53G	3995-40	$0.60	
Planning Board-Hawthorne Development 53G	4015-40	$0.98	
Planning Board-Center Street Woods 53G	4020-40	$5,003.04	
Planning Board-Old Williams Estates 53G	4025-40	$4.69	
Planning Board-ISM Solar 53G	4026-40	$3,002.79	
Planning Board-Bellas Retail Building 53G	4035-40	$1.67	
Planning Board-Hunters Hill Silvertown 53G	4036-40	$4,004.31	
Planning Board-The Reserve 53G	4045-40	$0.28	
Planning Board-Trevicos 53G	4046-40	$0.30	
Planning Board-Maple Street Recreation Facility 53G	4048-40	$1,000.27	
Planning Board-Cedar Estates 53G	4070-40	$0.26	
Planning Board-Council Oak 2 53G	4080-40	$3.85	
Planning Board-Williams Street Estates 53G	4090-40	$4.52	
Board of Appeals-Arborcrest 53G	3620-40	$3.91	
Board of Appeals-Stonegate Landing 53G	3630-40	$2.28	
Board of Appeals-Earnest Cote 53G	3876-40	$1,001.12	
Board of Appeals-Somerset Woods Village LLC 53G	3877-40	$5,007.38	
Board of Appeals-Puddingstone Circle 53G	3884-40	$0.16	
Board of Appeals-Chestnut St 53G	3886-40	$0.46	
Board of Appeals-Stoney Ridge Estates 53G	3887-40	$7,331.89	
Board of Appeals-Clifford Wilson 53G	3889-40	$0.14	
Board of Appeals-Dighton Woods 53G	3920-40	$3,001.90	
Board of Appeals-The Pines 53G	4130-40	$7.32	$41,237.29
Total Other Special Revenues			$152,699.19
TRANSFERS:			
Transfer from General Fund-Unused Ambulance Funds	3020-40	$24,224.80	
Transfer from General Fund-M W I & M Fund	3015-40	$1,787.50	$26,012.30
Total Cash Receipts			**$879,056.08**
Cash Balance 7/1/13			$1,493,644.83
			$2,372,700.91

OTHER SPECIAL REVENUE FUNDS

DISBURSEMENTS	ACCOUNT #		
FEDERAL GRANTS:			
FY09 Bullet Proof Vests	3590-09	$2,600.00	
FY14 Bullet Proof Vests	3590-14	$2,492.41	$5,092.41
STATE GRANTS:			
FY13 Elections Grant	3170-13	$0.00	
FY14 911 State Training Grant	3136-14	$1,904.46	
FY12 Fire Safe Grant	3110-12	$2,542.39	
FY13 Fire Safe Grant	3110-13	$1,148.78	
FY14 Fire DHS Grant	3115-14	$1,112.16	
RMSCU Trailer Support	3605-40	$946.92	
FY14 WRRRP Reimburseable Grant	3117-14	$38,471.47	
FY12 Emergency Management Performance Grant	3127-12	$1,999.98	
FY13 COA Formula Grant	3100-13	$459.99	
FY14 COA Formula Grant	3100-14	$10,332.01	
FY08 MEG / LIG Grant	3120-08	$463.75	
FY09 MEG / LIG Grant	3120-09	$5,510.06	
FY13 Arts Lottery Grant	3130-13	$3,011.26	
FY14 Arts Lottery Grant	3130-14	$2,031.97	
Title V Loans Paid Out	3090-40	$58,250.00	
Title V Grant-12	3090-12	$0.00	
Title V Grant-97	3090-97	$0.00	$128,185.20
COUNTY GRANTS			
		$0.00	$0.00
RECEIPTS RESERVED:			
Conservation/Wetlands Fees	3000-40	$31.26	
Conservation Rollback Taxes:	4100-40	$6,269.94	$6,301.20
REVOLVING FUNDS:			
Planning Board-Fees	3250-40	$13,710.94	
Council on Aging-Prime Time	3270-40	$115,044.58	
Library-Fines	3280-40	$4,184.19	
Library-Copies	3290-40	$252.52	
Recreation-C44S53D	4110-40	$3,570.00	$136,762.23
OTHER SPECIAL REVENUE:			
Gifts & Donations			
Aquaria Cruiser Gift	3333-40	$41,501.55	
Fire Department-Gifts	3340-40	$994.00	
Council on Aging-Gifts	3350-40	$1,659.66	
Prime Time-Romero Gifts	3380-40	$60,252.49	
Library -Gifts	3390-40	$99.96	
Library Arts-Gifts	3410-40	$898.00	
Historical Seg. School Gifts	3420-40	$632.55	
Cable Committee Gifts	3430-40	$31,547.64	
Prime Time Gifts & Donations	3500-40	$7,658.32	$145,244.17
Other			
Law Enforcement Trust	3197-40	$0.00	
Police Cruiser Insurance Reimbursement -2011CV	3845-14	$2,429.99	
HWY Great Dane Insurance Reimbursement	3844-13	$373.35	
Chipper & Truck Insurance Reimbursement	3849-13	$444.44	
Tricentennial Celebration	4115-40	$4,733.72	
Tricentennial Ball & Spec Events	4117-40	$1,037.66	
Dighton Woods Affordable Housing Fund	4145-40	$0.00	
The Pines Affordable Housing Fund	4155-40	$0.00	$9,019.16

53G ACCOUNTS-OUTSIDE CONSULTANTS				
Sewer-Stonegate Landing LLC 53G	3963-40		$1,177.74	
Sewer-BC Agricultural HS 53G	3964-40		$1,951.99	
Conservation-Somerset Woods Village LLC 53G	4071-40		$5,532.08	
Planning Board-Bushwood 53G	3210-40		$6,726.29	
Planning Board-Northwoods Estates 53G	3878-40		$3,346.40	
Planning Board-Center Street Woods 53G	4020-40		$3,146.25	
Planning Board-ISM Solar 53G	4026-40		$2,396.10	
Planning Board-Hunters Hill Silvertown 53G	4036-40		$2,800.00	
Planning Board-Maple Street Recreation Facility 53G	4048-40		$256.68	
Board of Appeals-Arborcrest 53G	3620-40	Correction	($1,488.00)	
Board of Appeals-Stonegate Landing 53G	3630-40		$528.00	
Board of Appeals-Somerset Woods Village LLC 53G	3877-40		$11,949.58	
Board of Appeals-Stoney Ridge Estates 53G	3887-40		$7,035.00	
Board of Appeals-Clifford Wilson 53G	3889-40		$165.11	
Board of Appeals-Dighton Woods 53G	3920-40		$3,568.89	
Board of Appeals-The Pines 53G	4130-40		$1,168.00	$50,260.11
Total Other Special Revenue				$204,523.44
Other Financing Uses TRANSFERS:				
Transfer to General Fund-Veterans Hall Insurance Reimb	3017-40		$24,396.73	
Transfer to General Fund-Ambulance Fees	3020-40		$350,412.70	
Transfer to General Fund-Aquaria Cruiser Gift	3333-40		$49.00	
Transfer to General Fund-Cruiser Ins Reimb	3845-14		$278.98	
Transfer to General Fund-05 Ford F-750- Ins Reimb	3848-13		$304.85	
Transfer to General Fund-Chipper & Truck Ins Reimb	3849-13		$1,209.01	
Transfer to General Fund-Tricentennial Celebration	4115-40		$182.14	
Transfer to General Fund-Tricentennial Ball & Spec Events	4117-40		$1.22	
Transfer to General Fund-Title V Funds	3090-40		$10,490.00	$387,324.63
Total Cash Disbursements				**$868,189.11**
Less: Warrants Payable 6/30/14				($10,719.79)
				$857,469.32
Cash Balance 6/30/14				$1,515,231.59
				$2,372,700.91

PROGRAM NUMBER		FUND BALANCE 7/1/2013	4135 TAXES	4580 FEDERAL	4583 STATE	4370 4771 FEES & FINES	4830 GIFTS	4720 COUNTY	4750, 4751 4752 PYMNTS	4840 MISC	4820 EARNINGS ON INVEST.	4970 TRANSFERS IN/REFUNDS	TOTAL RECEIPTS	51XX SALARY	52XX-57XX EXPEND.	52XX-57XX LOANS OUT	5800 CONST.	5850-5899 CAP.OUTLAY	59XX TRANSFERS OUT	TOTAL EXPENDED	FUND BALANCE 6/30/2014
	SPECIAL REVENUE FUNDS (240)																				
	FEDERAL GRANTS																				
3590-09	BULLET PROOF VESTS	$2,600.00											$0.00		$2,600.00					$2,600.00	$0.00
3590-14	BULLET PROOF VESTS	$0.00		$5,273.00									$5,273.00		$2,492.41					$2,492.41	$2,780.59
3127-10	EMERGENCY MGT PERFORMANCE GRANT	$2,500.00											$0.00							$0.00	$2,500.00
3127-11	EMERGENCY MGT PERFORMANCE GRANT	$0.00											$0.00							$0.00	$0.00
		$0.00											$0.00							$0.00	$0.00
	TOTAL FEDERAL GRANTS	$5,100.00	$0.00	$5,273.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$5,273.00	$0.00	$5,092.41	$0.00	$0.00	$0.00	$0.00	$5,092.41	$5,280.59
	STATE GRANTS																				
	GENERAL																				
3170-11	FY11 ELECTIONS	$0.00											$0.00							$0.00	$0.00
3170-12	FY12 ELECTIONS	$0.00											$0.00							$0.00	$0.00
3170-13	FY13 ELECTIONS	$381.36											$0.00							$0.00	$381.36
	TOTAL GENERAL	$381.36	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$381.36
	PUBLIC SAFETY																				
3134-12	FY12 STATE SUPPORT & INCENTIVE GRANT	$0.00											$0.00							$0.00	$0.00
3136-14	FY14 911 STATE TRAINING GRANT	$0.00			$1,904.46								$1,904.46	$1,130.46	$774.00					$1,904.46	$0.00
3590-02	BULLET PROOF VESTS	$90.00											$0.00							$0.00	$90.00
3127-12	EMERGENCY MGT PERFORMANCE GRANT	$0.00			$1,999.98								$1,999.98					$1,999.98		$1,999.98	$0.00
3110-12	FY12 FIRE SAFE	$2,542.39											$0.00	$378.18	$2,164.21					$2,542.39	$0.00
3110-13	FY13 FIRE SAFE	$4,625.00											$0.00	$360.99	$787.79					$1,148.78	$3,476.22
3110-14	FY14 FIRE SAFE	$0.00			$4,086.00								$4,086.00							$0.00	$4,086.00
3115-14	FY14 FIRE DHS GRANT	$0.00			$1,112.16								$1,112.16	$1,112.16	$0.00					$1,112.16	$0.00
	TOTAL PUBLIC SAFETY	$7,257.39	$0.00	$0.00	$9,102.60	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$9,102.60	$2,981.79	$3,726.00	$0.00	$0.00	$1,999.98	$0.00	$8,707.77	$7,652.22
	HIGHWAY GRANTS																				
3117-14	FY14 WRRRP -REIMBURSEABLE GRANT	$0.00											$0.00					$38,471.47		$38,471.47	-$38,471.47
	TOTAL HIGHWAY GRANTS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$38,471.47	$0.00	$38,471.47	-$38,471.47
	MEMA GRANTS																				
4060-04	FY04 MEMA CIVIL DEFENSE GRANT	$143.75											$0.00							$0.00	$143.75
	TOTAL MEMA GRANTS	$143.75	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$143.75
	HUMAN SERVICES																				
		$0.00											$0.00							$0.00	$0.00
	TOTAL HUMAN SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	CULTURE & RECREATION																				
3130-13	FY13 ARTS LOTTERY	$3,011.26											$0.00		$3,011.26					$3,011.26	$0.00
3130-14	FY14 ARTS LOTTERY	$0.00			$4,250.00								$4,250.00		$2,031.97					$2,031.97	$2,218.03
	TOTAL CULTURE & RECREATION	$3,011.26	$0.00	$0.00	$4,250.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,250.00	$0.00	$5,043.23	$0.00	$0.00	$0.00	$0.00	$5,043.23	$2,218.03
	COUNCIL ON AGING																				
3100-13	FY13 COUNCIL ON AGING-FORMULA	$459.99											$0.00	$459.99						$459.99	$0.00
3100-14	FY14 COUNCIL ON AGING-FORMULA	$0.00			$10,332.01								$10,332.01	$4,229.17	$6,102.84					$10,332.01	$0.00
	TOTAL COUNCIL ON AGING	$459.99	$0.00	$0.00	$10,332.01	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$10,332.01	$4,689.16	$6,102.84	$0.00	$0.00	$0.00	$0.00	$10,792.00	$0.00
	LIBRARY																				
3120-08	FY08 LIBRARY MEG/LIG	$463.75											$0.00		$463.75					$463.75	$0.00
3120-09	FY09 LIBRARY MEG/LIG	$9,314.88											$0.00		$5,510.06					$5,510.06	$3,804.82
3120-10	FY10 LIBRARY MEG/LIG	$6,283.97											$0.00							$0.00	$6,283.97
3120-11	FY11 LIBRARY MEG/LIG	$8,444.82											$0.00							$0.00	$8,444.82
3120-12	FY12 LIBRARY MEG/LIG	$6,447.64											$0.00							$0.00	$6,447.64
3120-13	FY13 LIBRARY MEG/LIG	$6,651.75											$0.00							$0.00	$6,651.75
3120-14	FY14 LIBRARY MEG/LIG	$0.00			$6,557.44								$6,557.44							$0.00	$6,557.44
	TOTAL LIBRARY	$35,606.81	$0.00	$0.00	$6,557.44	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$6,557.44	$0.00	$5,973.81	$0.00	$0.00	$0.00	$0.00	$5,973.81	$36,190.44
	OTHER																				
3090-97	TITLE V ORIGINAL GRANT	$1,244.75											$0.00							$0.00	$1,244.75
3090-12	TITLE V GRANT	$6,900.00											$0.00							$0.00	$6,900.00
	TOTAL OTHER	$8,144.75	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00	$8,144.75
	TOTAL STATE GRANTS	$55,005.31	$0.00	$0.00	$30,242.05	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$30,242.05	$7,670.95	$20,845.88	$0.00	$0.00	$40,471.45	$0.00	$68,988.28	$16,259.08
	COUNTY GRANTS																				
3990-04	BRISTOL COUNTY HOMELAND SECURITY	$81.33											$0.00							$0.00	$81.33
	TOTAL COUNTY GRANTS	$81.33	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$81.33
	RECEIPTS RESERVED FOR APPROPRIATION																				
	WETLANDS																				
3000-40	CONSERVATION	$37,759.15				$3,662.50							$3,662.50		$31.26					$31.26	$41,390.39
	AMBULANCE																				
3020-40	AMBULANCE	$638,596.33				$399,193.08						$24,224.80	$423,417.88						$350,412.70	$350,412.70	$709,601.51
	MUNICIPAL WATERWAYS IMPROVEMENT & MAINTENANCE FUND																				
3015-40	MWI & M FUND-50% BOAT EXCISE COLLECTED	$141.50				$1,050.00						$1,787.50	$2,837.50							$0.00	$2,979.00
	SALE OF REAL ESTATE																				
3010-40	SALE OF REAL ESTATE	$0.00											$0.00							$0.00	$0.00
	OTHER																				
3090-40	MWPAT BORROWED FUNDS	-$157,970.53											$0.00			$58,250.00				$58,250.00	-$215,220.53
3090-40	MWPAT --TEMP BORROWING	$0.00			$58,170.00								$58,170.00							$0.00	$58,170.00
3090-40	TITLE V BETTERMENTS RECEIVED	$175,951.39							$25,823.35				$25,823.35						$10,490.00	$10,490.00	$191,284.74
3017-40	VETERANS HALL INSURANCE REIMBURSEMENT	$0.00								$24,396.73			$24,396.73						$24,396.73	$24,396.73	$0.00
3025-40	SALE OF CEMETERY LOTS	$2,150.00											$0.00							$0.00	$2,150.00
4100-40	CONSERVATION ROLLBACK TAXES	$221,583.44									$553.40		$553.40			LAND PURCHASE	$6,269.94			$6,269.94	$215,866.90
	TOTAL OTHER	$241,714.30	$0.00	$0.00	$58,170.00	$0.00	$0.00	$0.00	$25,823.35	$24,396.73	$553.40	$0.00	$106,943.48	$0.00	$0.00	$58,250.00	$6,269.94	$0.00	$34,886.73	$99,406.67	$251,251.11
	TOTAL RECEIPTS RESERVED FOR APPROP.	$916,211.28	$0.00	$0.00	$58,170.00	$403,905.58	$0.00	$0.00	$25,823.35	$24,396.73	$553.40	$26,012.30	$538,861.36	$0.00	$31.26	$58,250.00	$6,269.94	$0.00	$385,299.43	$449,850.63	$1,005,222.01
	REVOLVING FUNDS																				
	CH. 44 §53E1/2																				
3250-40	PLANNING BOARD	$12,537.05				$4,837.00							$4,837.00		$13,710.94					$13,710.94	$3,663.11
3270-40	COUNCIL ON AGING/PRIME TIME	$10,325.83				$140,483.49							$140,483.49	$104,695.19	$10,349.39					$115,044.58	$35,764.74
3290-40	LIBRARY COPIES	-$5.01				$406.85							$406.85		$252.52					$252.52	$149.32
3280-40	LIBRARY FINES	$2,502.34				$2,875.49							$2,875.49		$4,184.19					$4,184.19	$1,193.64
	CH44 §53D																				
4110-40	RECREATION	$192.35				$3,377.64					$0.01		$3,377.65	$3,570.00						$3,570.00	$0.00
	TOTAL REVOLVING FUNDS	$25,552.56	$0.00	$0.00	$0.00	$151,980.47	$0.00	$0.00	$0.00	$0.00	$0.01	$0.00	$151,980.48	$108,265.19	$28,497.04	$0.00	$0.00	$0.00	$0.00	$136,762.23	$40,770.81

	OTHER SPECIAL REVENUE																				
	GIFTS & DONATIONS:																				
3310-40	DIGHTON POWER	$1,208.22								$0.60		$0.60							$0.00	$1,208.82
3333-40	AQUARIA CRUISER GIFT	$0.00				$41,550.55						$41,550.55				$41,501.55	$49.00	$41,550.55		$0.00
3340-40	FIRE	$7,243.58				$1,703.32						$1,703.32				$994.00		$994.00		$7,952.90
3605-40	RMSCU TRAILER SUPPORT	$1,000.00				$1,000.00						$1,000.00		$946.92				$946.92		$1,053.08
3336-40	ANIMAL SHELTER GIFTS	$345.50				$424.50						$424.50						$0.00		$770.00
3355-40	CEMETERY GIFTS	$25.00										$0.00						$0.00		$25.00
3350-40	COUNCIL ON AGING	$23,455.17				$11,966.00						$11,966.00		$1,659.66				$1,659.66		$33,761.51
3370-40	COUNCIL ON AGING-ROMERO	$7,223.57										$0.00						$0.00		$7,223.57
3500-40	PRIME TIME	$16,523.14				$7,520.35						$7,520.35		$7,658.32				$7,658.32		$16,385.17
3350-40	PRIME TIME-ROMERO	$40,260.49				$20,000.00						$20,000.00	$19,312.00	$40,940.49				$50,252.49		$28.00
3390-40	LIBRARY	$9,437.09										$0.00		$99.96				$99.96		$9,337.13
3405-40	DPL NEW LIBRARY BUILDING GIFTS	$46,206.42								$301.17		$301.17						$0.00		$46,507.59
3410-40	LIBRARY ARTS	$936.00				$450.00						$450.00		$898.00				$898.00		$488.00
3334-40	RECREATION-EASTER EGG HUNT GIFTS	$0.00										$0.00						$0.00		$0.00
3337-40	RECREATION-TENNIS COURT REVITALIZATION GIFTS	$4,050.00										$0.00						$0.00		$4,050.00
3505-40	RECREATION	$100.00										$0.00						$0.00		$100.00
3420-40	HISTORICAL-SEGREGANSETT SCHOOL	$5,485.90										$0.00		$632.55				$632.55		$4,853.35
3430-40	CABLE	$122,421.70				$19,981.30						$19,981.30		$31,547.64				$31,547.64		$110,855.36
3220-40	CONSERVATION-BRIARWOOD	$1,000.00										$0.00						$0.00		$1,000.00
	TOTAL GIFTS & DONATIONS	$286,941.78	$0.00	$0.00	$0.00	$0.00	$104,596.02	$0.00	$0.00	$0.00	$301.77	$0.00	$104,897.79	$19,312.00	$84,383.54	$0.00	$0.00	$42,495.55	$49.00	$146,240.09	$245,599.48
	OTHER SPECIAL REVENUE FUNDS																				
	OTHER:																				
3130-40	ART'S COUCIL INTEREST	$28.47								$2.10		$2.10							$0.00	$28.57
3197-40	BC ANTI-CRIME TASK FORCE/LAW ENFORCEMENT TF	$204.50										$0.00							$0.00	$204.50
3318-40	FUEL ASSISTANCE FUND	$250.00										$0.00							$0.00	$250.00
3844-13	HWY-GREAT DANE INSURANCE REIMBURSEMENT	$373.35										$0.00		$373.35					$373.35	$0.00
3845-14	POLICE CRUISER INSURANCE REIMB-2011 CV	$0.00							$2,708.97			$2,708.97		$2,429.99			$278.98		$2,708.97	$0.00
3846-14	POLICE CRUISER INSURANCE REIMB-2010 CV	$0.00							$3,342.00			$3,342.00							$0.00	$3,342.00
3848-13	HWY-05 FORD F-750 INSURANCE REIMBURSEMENT	$304.85										$0.00					$304.85		$304.85	$0.00
3849-13	HWY-CHIPPER & TRUCK INSURANCE REIMBURSEME!	$1,653.45										$0.00		$444.44			$1,209.01		$1,653.45	$0.00
4115-40	TRICENTENNIAL CELEBRATION	$4,638.66							$274.00	$3.20		$277.20		$4,733.72			$182.14		$4,915.86	$0.00
4117-40	TRICENTENNIAL BALL & SPEC EVENTS	$1,038.09								$0.79		$0.79		$1,037.88			$1.22		$1,038.88	$0.00
4125-40	MUNICIPLE BUILDING INSURANCE FUND	$10,000.00										$0.00							$0.00	$10,000.00
4135-40	ORCHARDS AFFORDABLE HOUSING FUND	$122,310.73								$233.05		$233.05							$0.00	$122,543.78
4146-40	NORTH WOODS AFFORDABLE HOUSING FUND	$10,000.00										$0.00							$0.00	$10,000.00
4155-40	THE PINES AFFORDABLE HOUSING FUND	$812.05										$0.00							$0.00	$812.05
	TOTAL OTHER	$151,612.15	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$6,324.97	$239.14	$0.00	$6,564.11	$0.00	$9,019.15	$0.00	$0.00	$0.00	$1,976.20	$10,995.36	$147,180.90
	C.44 S. 53G ACCOUNTS-OUTSIDE CONSULTANTS																				
3963-40	SEWER-STONEGATE LANDING LLC 53G	$0.00							$1,177.74	$0.03		$1,177.77		$1,177.74					$1,177.74	$0.03
3994-40	SEWER-BC AGRICULTURAL HS	$1,949.76								$2.23		$2.23		$1,951.99					$1,951.99	$0.00
4066-40	CON-SIMONS CONSTRUCTION 53G	$35.74								$0.07		$0.07							$0.00	$35.81
4069-40	CON-HAWTHORNE DEVELOPEMENT 53G	$722.88								$1.43		$1.43							$0.00	$724.31
4071-40	CON-SOMERSET WOODS VILLAGE LLC 53G	$0.00							$9,000.00	$3.52		$9,003.52		$5,532.08					$5,532.08	$3,471.44
4107-40	CON-TREVICOS CORP 53G	$426.50								$0.81		$0.81							$0.00	$427.31
3210-40	PB-BUSHWOOD 53G	$8,377.56								$10.22		$10.22		$6,726.29					$6,726.29	$1,661.49
3450-40	PB-RICHMOND HILL 53G	$562.74								$1.08		$1.08							$0.00	$563.82
3520-40	PB-HUNTER'S HILL 53G	$560.64								$1.07		$1.07							$0.00	$561.71
3610-40	PB-SHAN-LEE ESTATES 53G	$995.18								$1.90		$1.90							$0.00	$997.08
3611-40	PB-WELLINGTON ACRES 53G	$330.04								$0.63		$0.63							$0.00	$330.67
3640-40	PB-MEADOW ACRES 53G	$1,434.31								$2.74		$2.74							$0.00	$1,437.05
3720-40	PB-AMARAL'S ESTATES 53G	$43.81								$0.08		$0.08							$0.00	$43.89
3830-40	PB-HILLCREST ESTATES 53G	$962.57								$1.83		$1.83							$0.00	$964.40
3878-40	PB-NORTHWOODS ESTATES 53G	$1,716.33							$1,629.36	$3.90		$1,633.26		$3,346.40					$3,346.40	$3.19
3879-40	PB-LILIA LANE 53G	$76.59								$0.15		$0.15							$0.00	$76.74
3882-40	PB-AQUARIA 53G	$924.28								$1.76		$1.76							$0.00	$926.04
3883-40	PB-EMMA'S WAY 53G	$34.03								$0.06		$0.06							$0.00	$34.09
3885-40	PB-JULIANS WAY EXTENSION 53G	$1,122.63								$2.14		$2.14							$0.00	$1,124.77
3955-40	PB-ELM STREET ESTATES 53G	$50.09								$0.09		$0.09							$0.00	$50.18
3966-40	PB-SAMPLE MEADOWS 53G	$991.02								$1.89		$1.89							$0.00	$992.91
3970-40	PB-ANDREW'S FARM II 53G	$936.02								$1.84		$1.84							$0.00	$937.86
3972-40	PB-PARKVIEW ESTATES 53G	$528.16								$1.05		$1.05							$0.00	$529.21
3975-40	PB-KNOTTY PINE ESTATES 53G	$1,743.61								$3.33		$3.33							$0.00	$1,746.94
3985-40	PB-1209 SOMERSET AVE 53G	$1,163.97								$2.22		$2.22							$0.00	$1,166.19
3995-40	PB-SPECTRA ENERGY 53G	$304.06								$0.60		$0.60							$0.00	$304.66
4015-40	PB-HAWTHORNE DEVELOPMENT 53G	$512.75								$0.98		$0.98							$0.00	$513.73
4020-40	PB-CENTER STREET WOODS 53G	$1,152.34							$5,000.00	$3.04		$5,003.04		$3,146.25					$3,146.25	$3,009.13
4025-40	PB-OLD WILLIAMS ESTATES 53G	$2,460.36								$4.69		$4.69							$0.00	$2,465.05
4026-40	PB-ISM SOLAR 53G	$0.00							$3,000.00	$2.79		$3,002.79		$2,396.10					$2,396.10	$606.69
4035-40	PB-BELLAS RETAIL BUILDING 53G	$874.93								$1.67		$1.67							$0.00	$876.60
4036-40	PB-HUNTERS HILL SILVERTOWN 53G	$0.00							$4,000.00	$4.31		$4,004.31		$2,800.00					$2,800.00	$1,204.31
4045-40	PB-THE RESERVE 53G	$131.05								$0.28		$0.28							$0.00	$131.33
4046-40	PB-TREVICOS 53G	$152.31								$0.30		$0.30							$0.00	$152.61
4048-40	PB-MAPLE STREET RECREATION FACILITY 53G	$0.00							$1,000.00	$0.27		$1,000.27		$256.68					$256.68	$743.59
4070-40	PB-CEDAR ESTATES 53G	$139.11								$0.26		$0.26							$0.00	$139.37
4080-40	PB-COUNCIL OAK 2 53G	$2,017.17								$3.85		$3.85							$0.00	$2,021.02
4090-40	PB-WILLIAMS STREET ESTATES 53G	$2,369.82								$4.52		$4.52							$0.00	$2,374.34
3620-40	BOA-ARBORCREST ESTATES 53G	$1,156.52								$3.91		$3.91		-$1,488.00	CORRECTION				-$1,488.00	$2,648.43
3630-40	BOA-STONEGATE LANDING 53G	$1,405.11								$2.28		$2.28		$528.00					$528.00	$879.39
3876-40	BOA-EARNEST COTE 53G	$0.00							$1,000.00	$1.12		$1,001.12							$0.00	$1,001.12
3877-40	BOA-SOMERSET WOODS VILLAGE LLC 53G	$7,319.04							$5,000.00	$7.32		$5,007.38		$11,949.58					$11,949.58	$376.84
3884-40	BOA-PUDDINGSTONE CIRCLE ESTATES 53G	$80.83								$0.16		$0.16							$0.00	$80.99
3886-40	BOA-CHESTNUT ST 53G	$242.98								$0.46		$0.46							$0.00	$243.44
3887-40	BOA-STONEY RIDGE ESTATES 53G	$1,700.67							$7,327.07	$4.82		$7,331.89		$7,035.00					$7,035.00	$1,997.56
3888-40	BOA-ROBERT BASTIS 53G	$0.81										$0.00							$0.00	$0.81
3889-40	BOA-CLIFFORD WILSON 53G	$165.00								$0.14		$0.14		$165.11					$165.11	$0.03
3920-40	BOA-DIGHTON WOODS 53G	$1,070.56							$3,000.00	$1.90		$3,001.90		$3,568.89					$3,568.89	$503.57
4130-40	BOA-THE PINES 53G	$4,271.74								$7.32		$7.32		$1,168.00					$1,168.00	$3,111.06
	TOTAL 53G ACCOUNTS-OUTSIDE CONSULTANTS	$53,215.42	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$41,134.23	$103.06	$0.00	$41,237.29	$0.00	$50,260.11	$0.00	$0.00	$0.00	$0.00	$50,260.11	$44,192.60
	TOTAL OTHER SPECIAL REVENUES	**$491,769.35**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$104,596.02**	**$0.00**	**$0.00**	**$47,459.20**	**$643.97**	**$0.00**	**$152,699.19**	**$19,312.00**	**$143,662.81**	**$0.00**	**$0.00**	**$42,495.55**	**$2,025.20**	**$207,495.56**	**$436,972.98**
	TOTAL ALL FUND 24 SPECIAL REVENUES	$1,493,719.83	$0.00	$5,273.00	$88,412.05	$555,886.05	$104,596.02	$0.00	$25,823.35	$71,855.93	$1,197.38	$26,012.30	$879,056.08	$135,248.14	$198,129.40	$58,250.00	$6,269.94	$82,967.00	$387,324.63	$868,189.11	$1,504,585.80

CPA FUND - RECEIPTS - FY 2014

Local Taxes:			
CPA Surcharge:			
2011 CPA Surcharge	$26.23		
2012 CPA Surcharge	$7.60		
2013 CPA Surcharge	$1,091.66		
2014 CPA Surcharge	$78,928.52		
CPA Tax Liens Redeemed	$1,017.35		
		$81,071.36	
Local Receipts:			
CPA Surcharge Interest	$1,116.84		
Earnings on Investments	$837.33		
Gifts, Grants, Donations	$0.00		
Other Miscellaneous Revenue	$0.00		
		$1,954.17	
State Receipts:			
Commonwealth of Massachusetts:			
Distributions from State Trust Fund	$41,026.00		
		$41,026.00	
Total Cash Receipts			$124,051.53
Cash Balance 7/1/13			$270,863.27
			$394,914.80

CPA FUND - DISBURSEMENTS - FY 2014

Fiscal Year 2014 Appropriations Expended				
Professional & Technical			$0.00	
Communications			$0.00	
Dues & Subscriptions			$250.00	
Total FY 2014 Appropriations Expended				$250.00
Fiscal Year 2014 Projects	**Project #**	**Funded By**		
			$0.00	
			$0.00	
FY2014 Prior Year Bills			$0.00	
Total FY 2014 Special Articles				$0.00
Prior Year Appropriations/Encumbrances				
			$0.00	
Total Prior Year Appropriations Expended				$0.00
Total Cash Disbursements				$250.00
Less: Warrants Payable 6/30/14				$0.00
				$250.00
Cash Balance 6/30/14				$394,664.80
				$394,914.80

CPA FUND - RESERVES - FY 2014

	7/1/2013	RESERVES	APPROPRIATIONS	CLOSED TO UFB	6/30/2013
Fund Balance Reserved for :					
Open Space	$30,112.52	$12,000.00			$42,112.52
Historic Resources	$30,112.52	$12,000.00			$42,112.52
Community Housing	$30,112.52	$12,000.00			$42,112.52
CPA Reserve	$0.00	$62,000.00	$0.00	($62,000.00)	$0.00
	7/1/2013	**RECEIPTS**	**DISBURSEMENTS**	**RESERVES**	**6/30/2014**
Undesignated Fund Balance	$180,525.71	$124,051.53	$250.00	$36,000.00	$268,327.24

CAPITAL PROJECT FUND (301) FY 2014

POLICE/COMMUNICATIONS BUILDING PROJECT

RECEIPTS		
*FY14 FREE CASH USED	$24,400.00	
Total Cash Receipts		$24,400.00
Cash Balance 7/1/13		$0.00
* $50,000 in Free Cash Transferred in -June 30th Balance returned to General Fund per STM Article		$24,400.00

DISBURSEMENTS		
Owners Project Manager	$8,500.00	
Designer	$12,000.00	
Land Survey	$3,900.00	
	$0.00	
Total Cash Disbursements		$24,400.00
Less: Warrants Payable 6/30/14		($3,900.00)
		$20,500.00
Cash Balance 6/30/14		$3,900.00
		$24,400.00

SEWER ENTERPRISE FUNDS (600)	FY 2014	
RECEIPTS		
User Fees	$277,862.19	
Assessments	$0.00	
Interest on Late Payments	$691.46	
Sewer Liens Added to Taxes	$10,436.36	
Sewer Liens In Tax Title	$289.21	
By-Law Books	$0.00	
Permits	$0.00	
Drainlayers Permits	$175.00	
Connection Fees	$10,500.00	
Application Fees	$975.00	
Sale of Inventory	$0.00	
Earnings on Investments	$1,593.65	
Miscellaneous Revenues	$0.00	
Total FY14 Revenues		$302,522.87
FY15 Revenue Received Not Yet Due	$82.45	
Total Cash Receipts		$302,605.32
Cash Balance 7/1/13		$632,271.89
		$934,877.21

DISBURSEMENTS		
Salary & Wages	$89,014.63	
Expenditures	$106,320.08	
Capital Outlay	$0.00	
Annual Capital Expense	$0.00	
Indirect Costs (Transfer to General Fund)	$44,135.52	
Total FY14 Cash Disbursements		$239,470.23
Prior Year Expended in FY2014		$229,187.79
Less: Warrants Payable 6/30/14		($2,219.72)
		$466,438.30
Cash Balance 6/30/14		$468,438.91
		$934,877.21

TOWN OF DIGHTON

SEWER ENTERPRISE

FISCAL YEAR 2014

BUDGET ENTRIES

	Budget	Actual	Difference
REVENUES			
User Fees	$246,225.73	$277,862.19	$31,636.46
Interest	$450.00	$691.46	$241.46
Sewer Liens Added to Taxes	$7,489.27	$10,436.36	$2,947.09
Sewer Liens in Tax Title	$0.00	$289.21	$289.21
By-Law Books	$10.00	$0.00	($10.00)
Permits	$0.00	$0.00	$0.00
Drain Layers Permits	$200.00	$175.00	($25.00)
Connection Fees	$7,500.00	$10,500.00	$3,000.00
Application Fees	$625.00	$975.00	$350.00
Earnings on Investments	$1,500.00	$1,593.65	$93.65
Miscellaneous Revenues	$0.00	$0.00	$0.00
Total Receipts	$264,000.00	$302,522.87	$38,522.87
EXPENDITURES:			
Sewer Budget	$382,454.67	$195,334.71	$187,119.96
Prior Year Expended in FY2014	$238,611.68	$229,187.79	$9,423.89
Transfer to General Fund-Indirect Costs	$44,135.52	$44,135.52	$0.00
Total Budget	$665,201.87	$468,658.02	$196,543.85

UNRESERVED FUND BALANCE	
Unreserved Fund Balance 7/1/13	$632,346.89
Revenues	$302,522.87
Expenditures	($468,658.02)
Unreserved Fund Balance 6/30/14	$466,211.74

UNRESERVED FUND BALANCE	
Balance 7/1/13	$632,346.89
Encumbrances reserved in FY14	($238,611.68)
Favorable Revenues	$38,522.87
Favorable Expenditures	$196,543.85
Retained Earnings Voted ATM 6/4/13	($162,590.19)
Retained Earnings Voted STM	$0.00
Unreserved Fund Balance 6/30/14	$466,211.74

FY14 Retained Earnings Certified by the Bureau of Accounts on August 30, 2013 was $ 393,735.

TRUST FUNDS	FY 2014	
OPEB LIABILITY TRUST (750)		
Transfers from General Fund	$25,000.00	
Earnings on Investments:	$599.62	
Total Cash Receipts		$25,599.62
Cash Balance 7/1/13		$0.00
		$25,599.62
DISBURSEMENTS:		
		$0.00
Cash Balance 6/30/14		$25,599.62
**********		$25,599.62
NON-EXPENDABLE TRUST FUNDS (810)		
RECEIPTS		
Cemeteries Perpetual Care	$0.00	
Total Cash Receipts		$0.00
Cash Balance 7/1/13		$21,506.75
		$21,506.75
DISBURSEMENTS:		
		$0.00
Cash Balance 6/30/14		$21,506.75
**********		$21,506.75
EXPENDABLE TRUST FUNDS (820)		
RECEIPTS		
Earnings on Investments:		
Cemeteries Perpetual Care	$39.20	
Charles Chase School Fund	$5.57	
Library Founders Memorial Fund	$5.63	
Total Cash Receipts		$50.40
Cash Balance 7/1/13		$3,544.00
		$3,594.40
DISBURSEMENTS		
Cemeteries-Maintenance & Care	$0.00	
Charles Chase-Scholarships	$50.00	
Total Cash Disbursements		$50.00
Less: Warrants Payable 6/30/13		$0.00
Cash Balance 6/30/13		$3,544.40
**********		$3,594.40
OTHER TRUST FUNDS (830)		
RECEIPTS		
Earnings on Investments:		
Stabilization Fund	$4,210.92	
Unemployment Fund	$47.79	
Call Firefighters Dis. Fund	$25.71	
Other Receipts:		
Transfers from General Fund- to Stabilization	$100,000.00	
Transfers from General Fund- to Unemployment	$0.00	
Total Cash Receipts		$104,284.42
Cash Balance 7/1/13		$1,001,810.03
		$1,106,094.45
DISBURSEMENTS		
Unemployment	$0.00	
Call Firefighters Dis. Fund	$0.00	
Transfers to General Fund-Stabilization	$69,500.00	
Total Cash Disbursements		$69,500.00
Less: Warrants Payable 6/30/14		$0.00
Cash Balance 6/30/14		$1,036,594.45
		$1,106,094.45

FUND NUMBER	TRUST FUNDS	FUND BALANCE 7/1/2013	4830 CONT. & DONATIONS	4820 EARNINGS ON INVEST.	4970 TRANSFERS IN	TOTAL RECEIPTS	51XX-57XX EXPEND.	59XX TRANSFERS OUT	TOTAL EXPENDED	FUND BALANCE 6/30/2014
750	**OPEB LIABILITY TRUST**	**$0.00**		**$599.62**	**$25,000.00**	**$25,599.62**				**$25,599.62**
810	**NON-EXPENDABLE TRUST FUNDS**									
7100-40	CEMETERIES PERPETUAL CARE	$19,096.75				$0.00			$0.00	$19,096.75
7110-40	CHARLES CHASE SCHOOL FUND	$1,000.00				$0.00			$0.00	$1,000.00
7120-40	LIBRARY FOUNDERS MEMORIAL FUND	$1,410.00				$0.00			$0.00	$1,410.00
	TOTAL NON-EXPENDABLE TRUST FUNDS	**$21,506.75**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$21,506.75**
820	**EXPENDABLE TRUST FUNDS**									
7400-40	CEMETERIES PERPETUAL CARE	$381.06		$39.20		$39.20			$0.00	$420.26
7410-40	CHARLES CHASE SCHOOL FUND	$1,774.49		$5.57		$5.57	$50.00		$50.00	$1,730.06
7420-40	LIBRARY FOUNDERS MEMORIAL FUND	$1,388.45		$5.63		$5.63	$0.00		$0.00	$1,394.08
	TOTAL EXPENDABLE TRUST FUNDS	**$3,544.00**	**$0.00**	**$50.40**	**$0.00**	**$50.40**	**$50.00**	**$0.00**	**$50.00**	**$3,544.40**
830	**OTHER TRUST FUNDS**									
7700-40	STABILIZATION	$963,249.66		$4,210.92	$100,000.00	$104,210.92		$69,500.00	$69,500.00	$997,960.58
7710-40	UNEMPLOYMENT	$25,068.74		$47.79		$47.79			$0.00	$25,116.53
7720-40	CALL FIREFIGHTERS DIS. FUND	$13,491.63		$25.71		$25.71			$0.00	$13,517.34
	TOTAL OTHER TRUST FUNDS	**$1,001,810.03**	**$0.00**	**$4,284.42**	**$100,000.00**	**$104,284.42**	**$0.00**	**$69,500.00**	**$69,500.00**	**$1,036,594.45**

AGENCY FUNDS (890)

FY 2014

RECEIPTS		
Federal Withholding Tax	$417,023.78	
Medicare Withholding Tax	$49,675.44	
State Withholding Tax	$177,074.15	
County Retirement Withholdings	$260,733.91	
Group Insurance Withholdings	$244,114.37	
Dental Ins. Withholdings	$25,156.74	
Unified-Concord Life Insurance Withholdings	$2,697.81	
Colonial Supplemental Insurance Withholdings	$4,208.35	
AFLAC Withholdings	$16,047.57	
American Heritage-All State Insurance Withholdings	$2,154.98	
Union Dues-Highway	$2,331.96	
Union Dues-Clerical	$7,680.75	
Union Dues-Police	$5,700.00	
Union Dues-Fire	$3,910.00	
Miscellaneous Deductions	$15,093.75	
Deferred Compensation Withholdings	$63,015.41	
Obra Withholdings	$27,644.63	
Comm. of Mass.-FID Licenses	$11,375.00	
DWD Tax Revenue	$767,728.03	
DED Tax Revenue	$66,322.26	
NDFD Tax Revenue	$141,635.86	
Group Insurance Receipts Payable	$152,820.16	
Off Duty Work Detail-Police	$293,220.75	
Off Duty Work Detail-Fire	$18,300.00	
GATRA Passes	$4,120.00	
Unclaimed Items-Tailings	$237.27	
Unclaimed Items	$0.00	
Performance Bonds-Earnings on Investments	$336.83	
Performance Bonds Received/Refunded	($270,797.34)	
Total Cash Receipts		$2,509,562.42
Cash Balance 7/1/13		$552,003.19
		$3,061,565.61

DISBURSEMENTS		
Federal Withholding Tax	$417,023.78	
Medicare Withholding Tax	$49,675.44	
State Withholding Tax	$177,074.15	
County Retirement Withholdings	$259,403.70	
Group Insurance Withholdings	$244,454.25	
Dental Ins. Withholdings	$24,384.72	
Unified-Concord Life Insurance Withholdings	$2,654.40	
Colonial Supplemental Insurance Withholdings	$4,040.72	
AFLAC Withholdings	$15,774.18	
American Heritage-All State Insurance Withholdings	$2,113.80	
Union Dues-Highway	$2,277.60	
Union Dues-Clerical	$7,515.75	
Union Dues-Police	$5,616.00	
Union Dues-Fire	$3,730.00	
Miscellaneous Deductions	$14,843.75	
Deferred Compensation Withholdings	$63,015.41	
Obra Withholdings	$27,644.63	
DWD Tax Revenue	$767,728.03	
DED Tax Revenue	$66,322.26	
NDFD Tax Revenue	$141,635.86	
Comm. of Mass.-FID Licenses	$10,550.00	
Off Duty Work Detail-Police	$298,234.50	
Off Duty Work Detail-Fire	$18,772.00	
Group Insurance Receipts Payable	$156,011.36	
GATRA Passes	$3,585.00	
Unclaimed Items-Tailings	$0.00	
Unclaimed Items	$0.00	
Performance Bonds	$0.00	
Total Cash Disbursements		$2,784,081.29
Less: Warrants Payable 6/30/14		($7,676.38)
		$2,776,404.91
Cash Balance 6/30/14		$285,160.70
		$3,061,565.61

FUND NUMBER	AGENCY FUNDS (890)	FUND BALANCE 7/1/2013	RECEIPTS IN	EARNINGS ON INVEST.	RECLASSIFY TO PROJECT	REFUNDS	TOTAL RECEIPTS	DISBURSE. OUT	ADJUST/ CORRECTIONS	TOTAL EXPENDED	FUND BALANCE 6/30/2014
	PAYROLL WITHHOLDINGS										
8000-40	FEDERAL WITHHOLDINGS	$0.00	$417,023.78				$417,023.78	$417,023.78		$417,023.78	$0.00
8010-40	MEDICARE WITHHOLDINGS	$0.00	$49,675.44				$49,675.44	$49,675.44		$49,675.44	$0.00
8020-40	STATE WITHHOLDINGS	$0.00	$177,074.15				$177,074.15	$177,074.15		$177,074.15	$0.00
8030-40	COUNTY RETIREMENT WITHHOLDINGS	$4,643.03	$260,733.91				$260,733.91	$259,403.70		$259,403.70	$5,973.24
8040-40	GROUP INSURANCE WITHHOLDINGS	$25,958.79	$244,114.37				$244,114.37	$244,454.25		$244,454.25	$25,618.91
8045-40	DENTAL INSURANCE WITHHOLDINGS	$2,367.06	$25,156.74				$25,156.74	$24,384.72		$24,384.72	$3,139.08
8050-40	UNIFIED-CONCORD LIFE INSURANCE W/H	$172.76	$2,697.81				$2,697.81	$2,654.40		$2,654.40	$216.17
8055-40	COLONIAL SUPPLEMENTAL INSURANCE W/H	$73.91	$4,208.35				$4,208.35	$4,040.72		$4,040.72	$241.54
8060-40	AFLAC DISABILITY INSURANCE WITHHOLDINGS	$599.33	$16,047.57				$16,047.57	$15,774.18		$15,774.18	$872.72
8065-40	AMERICAN HERITAGE-ALL STATE INSURANCE	$190.71	$2,154.98				$2,154.98	$2,113.80		$2,113.80	$231.89
8070-40	HIGHWAY UNION DUES WITHHOLDINGS	$101.42	$2,331.96				$2,331.96	$2,277.60		$2,277.60	$155.78
8075-40	CLERICAL UNION DUES WITHHOLDINGS	$148.50	$7,680.75				$7,680.75	$7,515.75		$7,515.75	$313.50
8080-40	POLICE UNION DUES WITHHOLDINGS	$108.00	$5,700.00				$5,700.00	$5,616.00		$5,616.00	$192.00
8090-40	FIRE UNION DUES WITHHOLDINGS	$60.00	$3,910.00				$3,910.00	$3,730.00		$3,730.00	$240.00
8120/50/60-4	MISCELLANEOUS WITHHOLDINGS	$300.00	$15,093.75				$15,093.75	$14,843.75		$14,843.75	$550.00
8130-40	DEFERRED COMPENSATION WITHHOLDINGS	$0.00	$63,015.41				$63,015.41	$63,015.41		$63,015.41	$0.00
8140-40	OBRA WITHHOLDINGS	$0.00	$27,644.63	$0.00	$0.00	$0.00	$27,644.63	$27,644.63		$27,644.63	$0.00
		$34,723.51	$1,324,263.60	$0.00	$0.00	$0.00	$1,324,263.60	$1,321,242.28	$0.00	$1,321,242.28	$37,744.83
	DUE TO OTHER GOVERNMENTS										
8410-40	POLICE FID CARDS	$3,747.50	$11,375.00				$11,375.00	$10,550.00		$10,550.00	$4,572.50
8220-40	DWD TAX REVENUE	$0.00	$767,728.03				$767,728.03	$767,728.03		$767,728.03	$0.00
8230-40	DED TAX REVENUE	$0.00	$66,322.26				$66,322.26	$66,322.26		$66,322.26	$0.00
8240-40	NDFD TAX REVENUE	$0.00	$141,635.86	$0.00	$0.00	$0.00	$141,635.86	$141,635.86		$141,635.86	$0.00
		$3,747.50	$987,061.15	$0.00	$0.00	$0.00	$987,061.15	$986,236.15	$0.00	$986,236.15	$4,572.50
	OTHER LIABILITIES										
8600-40	OFF DUTY WORK DETAIL-POLICE	-$6,383.45	$293,220.75				$293,220.75	$298,234.50		$298,234.50	-$11,397.20
8610-40	OFF DUTY WORK DETAIL-FIRE	$657.00	$18,300.00				$18,300.00	$18,772.00		$18,772.00	$185.00
8630-40	OFF DUTY WORK DETAIL-OTHER	$0.00					$0.00			$0.00	$0.00
8700-40	GROUP INSURANCE RECEIPTS PAYABLE	$24,484.64	$152,820.16				$152,820.16	$156,011.36		$156,011.36	$21,293.44
8705-40	GATRA PASSES	$0.00	$4,120.00				$4,120.00	$3,585.00		$3,585.00	$535.00
8790-40	PERFORMANCE BOND-SHAN LEE ESTATES	$1,791.04		$0.99			$0.99			$0.00	$1,792.03
8900-40	PERFORMANCE BOND-ANDREWS FARM	$5,146.14		$2.88			$2.88			$0.00	$5,149.02
8901-40	PERFORMANCE BOND-NORTHWOODS ESTATE	$14,001.74		$8.20		-$14,009.94	-$14,001.74			$0.00	$0.00
8902-40	PERFORMANCE BOND-THE RESERVE	$35,004.40		$34.95			$34.95			$0.00	$35,039.35
8910-40	PERFORMANCE BOND-HILL CREST ESTATES	$26,056.96		$14.35			$14.35			$0.00	$26,071.31
8913-40	PERFORMANCE BOND-BIRCHWOOD ESTATES	$291,735.85		$77.66		-$256,787.40	-$256,709.74			$0.00	$35,026.11
8914-40	MAINT. BOND-HUNTERS HILL HOMEOWNERS T	$72,417.88		$171.01			$171.01			$0.00	$72,588.89
8915-40	PERFORMANCE BOND-LILIA LANE	$48,619.98		$26.79			$26.79			$0.00	$48,646.77
		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00
		$513,532.18	$468,460.91	$336.83	$0.00	-$270,797.34	$198,000.40	$476,602.86	$0.00	$476,602.86	$234,929.72
	UNCLAIMED ITEMS										
8800-40	UNCLAIMED ITEMS-TAILINGS	$0.00	$237.27				$237.27	$0.00		$0.00	$237.27
	TOTAL AGENCY FUNDS	$552,003.19	$2,780,022.93	$336.83	$0.00	-$270,797.34	$2,509,562.42	$2,784,081.29	$0.00	$2,784,081.29	$277,484.32

TOWN OF DIGHTON

MUNICIPAL INDEBTEDNESS ANALYSIS

06/30/14

Date	Loan	Percent	Outstanding 7/1/2013	Paid Principal FY 2014	Borrowed FY 2014	Outstanding 6/30/2014
	INSIDE DEBT LIMIT					
	OUTSIDE DEBT LIMIT					
May. 2013	Title V	0.00%	$66,558.00	$3,328.00	$0.00	$63,230.00
Apr. 2001	Title V	0.00%	$49,494.00	$7,162.00	$0.00	$42,332.00
July 2003	Landfill Closure	2.5% to 4.0%	$50,000.00	$50,000.00	$0.00	$0.00
Totals			$166,052.00	$60,490.00	$0.00	$105,562.00
LEASES PAYABLE						
July, 2007 7 years thru 7/2013	MPS Police MGT Software		$14,600.00	$14,600.00	$0.00	$0.00
May, 2013 5 years thru 5/2017	Ambulance		$191,156.48	$45,326.36	$0.00	$145,830.12
October, 2008 10 years thru 10/2018 , Plus Down Payment	Rescue Pumper		$280,475.18	$42,819.64	$0.00	$237,655.54
Totals			$486,231.66	$102,746.00	$0.00	$383,485.66

OTHER LONG TERM OBLIGATIONS	Outstanding 7/1/2013	Liability Addition	Liabilty Reduction	Outstanding 6/30/2014
Compensated Absences:				
General Fund	$237,037.00	$4,038.01		$241,075.01
Landfill Post-Closure Care Costs 30 years thru 2031	$277,500.00		$17,500.00	$260,000.00
Totals	$514,537.00	$4,038.01	$17,500.00	$501,075.01