

TOWN OF BRAINTREE
 DETAILED CPA ACCOUNT ANALYSIS
 3/31/2020

Appendix L

acct. number	Project	fund balance type	7/1/2019	New authorizations	art. Close	expense & encumbrances	adjusted 3/31/2020	CO#
27-00800-6015	Town Hall Art.19 May 03 ATM	U	4,110.00				4,110.00	05 May STM Art. 5#2
27-00802-6004	2 JFK Master Plan	H	668.31	-			668.31	09-063
27-01129-6030	Old Thayer Library	U	11,457.46				11,457.46	11-029-B
27-01233-6026	Gallivan House Roof	U	1,900.00			(1,900.00)	-	CO 12-033
27-01326-6132	Elm St. Cemetery Gravestone / Security n	U	1,040.00			-	1,040.00	CO 13-026
27-01444-6030	Exterior Restoration old Thayer III	UH	67,677.50			(67,677.50)	-	CO 14-044
27-01622-6248	Consultant Elm St. Cemetery Improvement	H	8,509.87			(8,259.87)	250.00	CO 16-022
27-01623-6249	Elm St. Cemetery Improvement	U	400,703.00			(187,253.00)	213,450.00	CO 16-023
27-01645-6251	Union School Assessment	U	905.00	-	(905.00)	-	-	CO 16-045
27-01724-6271	2017 Braintree Open Space Plan	O	1,891.00		(1,891.00)	-	-	CO 17-024
27-01774-6334	Union School Architectural Services	H	12,718.12	-	(3,332.50)	(9,385.62)	-	CO 17-074
27-01836-6339	Daugherty Gym Exterior Features	UH	165,000.00	-		(162,500.00)	2,500.00	CO 18-036
27-01837-6340	Morrison Elem Sch. Outdoor Classroom	U	128,354.00	-		(17,000.00)	111,354.00	CO 18-037
27-01920-6369	Armstrong Dam Public Access	U		17,500.00			17,500.00	CO 19-020
27-01948-6370	Winfield Adams Playground Baseball Field	U		21,500.00			21,500.00	CO 19-048
27-18001-5797	Committee Operating Expenses	U	-	50,000.00		(9,397.84)	40,602.16	CO 19-016
Detail of CPA Fund Approved Projects			<u>804,934.26</u>	<u>89,000.00</u>	<u>(6,128.50)</u>	<u>(463,373.83)</u>	<u>424,431.93</u>	
						encumbrances	(168,392.10)	-
						expenses	(294,981.73)	

Account #	Accounts Name		Appropriation	Appropriation TO	Actual Expenses	Net Revenue	Closed out	Adjusted 03/31/2020
27-3200-3245	Budgeted Reserve		450,000.00					450,000.00
27-3200-3240	Encumbrances for approved projects		39,000.00		(285,583.89)		(6,128.50)	552,221.87
27-3200-3244	FB Reserved for Open Space	O	150,000.00	-			1,891.00	580,312.84
27-3200-3242	FB Reserved for Historic Preservation	H	150,000.00	-			3,332.50	442,434.68
27-3200-3243	FB Reserved for Community Housing	CH	150,000.00	-				795,944.10
27-3590-3590	Unreserved Fund Balance	U	5,007,175.35	(539,000.00)	(9,397.84)	795,131.82	905.00	5,304,814.33
Fund Balance			<u>989,000.00</u>	<u>(539,000.00)</u>	<u>(294,981.73)</u>	<u>795,131.82</u>	<u>-</u>	<u>8,125,727.82</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	budget FY 2016	budget FY 2017	budget FY 2018	budget FY 2019	budget FY 2020	proposed FY 2021	
REVENUE							
Surcharge	620,012	685,632	676,992	714,214	805,268	785,234	2.5% over 2019 actual 766,082
State Trust Distribution	108,880	130,264	101,549	78,563	92,606	90,302	785,234 *.115% DOR/ DLS PY FY 20
Other interest	9,500	29,000	41,250	50,000	105,000	25,000	5,000,000 avg bal *.005 est % MMA ra
Total	738,392	844,896	819,791	842,777	1,002,873	900,536	

EXPENDITURES	2016 Appr.	2017 Appr.	2018 Appr.	2019 Appr.	2020 Appr.	2021 Appr.
Community Housing	95,000	95,000	95,000	95,000	150,000	150,000
Open Space	95,000	95,000	95,000	95,000	150,000	150,000
Historic Preservation	95,000	95,000	95,000	95,000	150,000	150,000
Undesignated Budget Reserve	350,000	450,000	450,000	450,000	450,000	400,000
Administration and Operating Expense	35,000	40,000	35,000	35,000	50,000	45,000

Total Fy 2016 voted	<u>670,000</u>
Total Voted for FY 2017	<u>775,000</u>
Total Voted for FY 2018	<u>770,000</u>
Total Voted for FY 2019	<u>770,000</u>
Total Voted for FY 2020	<u>950,000</u>
Requested for FY 2021	<u>895,000</u>