

TOWN OF BRAINTREE
 DETAILED CPA ACCOUNT ANALYSIS
 2/28/2021

Appendix P

acct. number	Project	fund balance type	Z/1/2020	New authorizations	art. Close	expense & encumbrances	adjusted 2/28/2021	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	-				-	CO 12-033
27-01326-6132	Elm St. Cemetery Gravesstone / Security n	U	1,040.00			(84.16)	955.84	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	471.60				471.60	CO 16-022
27-01623-6249	Elm St. Cemetery Improvement	U	235,783.00				225,166.23	CO 16-023
27-01836-6339	Daugherty Gym Exterior Features	UH	57,400.00			(10,616.77)	51,400.00	CO 18-036
27-01837-6340	Morrison Elem Sch. Outdoor Classroom	U	118,354.00			(5,500.00)	112,854.00	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
27-01950-6373	All souls 2019 preservation	U	65,000.00				43,334.00	CO 20-045
new	Liberity and Grove st	U		1,415,000.00		(1,362,337.00)	100,000.00	CO 20-050
	Morrison Sch.	U		100,000.00			100,000.00	CO 20-058
	Historic Inventory	H		30,000.00			30,000.00	CO 20-069
	Smelt Brook	O		250,000.00			250,000.00	CO 20-072
	Smelt Brook 2	O		150,000.00			150,000.00	CO 20-073
	Middle vStreet	O/U		300,000.00			300,000.00	CO 20-074
	Armstrong Dam Public Access	U		300,000.00			300,000.00	CO 20-080
	Skate Park	U		20,370.00			20,370.00	CO 20-039
27-18001-5797	Committee Operating Expenses	U		45,000.00			45,000.00	
	Detail of CPA Fund Approved Projects		600,961.87			(1,406,203.93)	1,805,127.94	
				encumbrances				
				expenses				
				Sources of new				
				Appr. CO 20-039				
				Appropriation				
				(50,000.00)				
27-3200-3245	Budgeted Reserve		450,000.00					
27-3200-3240	Encumbrances for approved projects		600,961.87	2,610,370.00		(1,406,203.93)	400,000.00	
27-3200-3244	FB Reserved for Open Space	O	580,312.84	(650,000.00)			1,805,127.94	
27-3200-3242	FB Reserved for Historic Preservation	H	377,434.68	150,000.00			180,312.84	
27-3200-3243	FB Reserved for Community Housing	CH	795,944.10	(30,000.00)			497,434.68	
	Unreserved Fund Balance		5,496,107.47	45,000.00			945,944.10	
27-3590-3590	Fund Balance	U	8,300,760.96	(2,030,370.00)		(1,406,203.93)	45,000.00	
							3,915,737.47	
							7,789,557.03	

Account.#	Accounts Name	Actual Expenses	Net Revenue	Closed out	Adjusted 03/31/2020
27-3200-3245	Budgeted Reserve				400,000.00
27-3200-3240	Encumbrances for approved projects				1,805,127.94
27-3200-3244	FB Reserved for Open Space				180,312.84
27-3200-3242	FB Reserved for Historic Preservation				497,434.68
27-3200-3243	FB Reserved for Community Housing				945,944.10
27-3590-3590	Unreserved Fund Balance				45,000.00
	Fund Balance				3,915,737.47
					7,789,557.03

legend
 fund balance type
 O Open Space
 H Historic Preservation
 CH Community Housing
 U Unreserved Fund Balance
 article reference
 N -
 C -

CPA BUDGETED REVENUE ESTIMATES

REVENUE	2017 Appr.	2018 Appr.	2019 Appr.	2020 Appr.	2021 Appr.	2022 Appr.
Surcharge	685,632	676,992	714,214	805,268	785,234	806,085
State Trust Distribution	130,264	101,549	78,563	92,606	90,302	92,700
Other Interest	29,000	41,250	50,000	105,000	25,000	25,000
Total	844,896	819,791	842,777	1,002,873	900,536	923,784
Community Housing	95,000	95,000	95,000	150,000	150,000	150,000
Historic Preservation	95,000	95,000	95,000	150,000	150,000	150,000
Undesignated Budget Reserve	450,000	450,000	450,000	450,000	400,000	427,585
Administration and Operating Expense	40,000	35,000	35,000	50,000	45,000	46,189
Total Voted for FY 2017	775,000	770,000	770,000	950,000	895,000	923,784
Total Voted for FY 2018		770,000	770,000	950,000	895,000	923,784
Total Voted for FY 2019			770,000	950,000	895,000	923,784
Total Voted for FY 2020				950,000	895,000	923,784
Total Voted for FY 2021					895,000	923,784
Total Voted for FY 2022						923,784

2.5% over 2020 actual
 806,084 * .115% DOR/DLS FY guide
 5,000,000 avg bal * .0025 est. % MMA r