

TOWN OF BRAINTREE
 DETAILED CPA ACCOUNT ANALYSIS
 3/31/2022

Appendix P

ORG	OBJ	ACCOUNT DESCRIPTION	TYPE	FY22 Appropriati	Prior Year	APPR TRNFRS/ADJSN REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES AVAILABLE BUDGET	% USED
40100000	582000	TOWN HALL RENOVATION	E	4,110.00	0.00	4,110.00	0.00	4,110.00	0.00
40100963	530004	2 JFK MASTER PLAN	E	668.31	0.00	668.31	0.00	668.31	0.00
40101129	582000	EXTERIOR OF OLD THAYER LIBRARY	E	11,457.46	0.00	11,457.46	0.00	11,457.46	0.00
40101326	587000	ELM ST CEMETERY GRAVESTONE/SEC	E	1,040.00	0.00	1,040.00	0.00	1,040.00	0.00
40101444	582000	EXTERIOR RESTORATION OLD THAYE	E	67,677.50	0.00	67,677.50	0.00	67,677.50	100.00
40101622	530004	CONSULTANT ELM ST. CEMETERY IM	E	387.44	0.00	387.44	0.00	387.44	35.50
40101623	587000	ELM ST. CEMETERY IMPROVEMENT	E	225,166.23	0.00	225,166.23	0.00	225,166.23	5.20
40101836	582000	DAUGHERTY GYM EXTERIOR FEATURE	E	51,400.00	0.00	51,400.00	0.00	51,400.00	95.10
40101837	582000	MORRISON ELEM SCH OUTDOOR CLAS	E	76,041.72	0.00	76,041.72	0.00	76,041.72	23.20
40101920	587000	ARMSTRONG DAM PUBLIC ACCESS	E	17,500.00	0.00	17,500.00	0.00	17,500.00	0.00
40101948	587000	WINFIELD ADAMS PLAYGROUND BASE	E	21,500.00	0.00	21,500.00	0.00	21,500.00	0.00
40101950	582000	ALL SOULS 2019 PRESERVATION	E	4,829.50	0.00	4,829.50	0.00	4,829.50	0.00
40102045	580000	LAND PURCHASE LIBERTY/GROVE ST	E	40,810.39	0.00	40,810.39	0.00	40,810.39	1.60
40102050	582000	MORRISON OUTDOOR CLASSROOM	E	30,470.71	0.00	30,470.71	0.00	30,470.71	100.00
40102058	521001	HISTORIC INVENTORY 2020	E	30,000.00	0.00	30,000.00	0.00	30,000.00	0.00
40102073	583000	MIDDLE ST MONATQUOT RV TRAIL	E	150,000.00	0.00	150,000.00	0.00	150,000.00	0.00
40102074	583000	ARMSTRONG DAM TRAIL	E	300,000.00	0.00	300,000.00	0.00	300,000.00	20.80
40102143	583000	HOLLIS FIELD/WATSON PK DESIGN	E	90,000.00	0.00	90,000.00	0.00	90,000.00	0.00
40102144	587000	SHORELINE STABILTN WATSON PARK	E	300,000.00	0.00	300,000.00	0.00	300,000.00	0.00
40102155	587000	BASKETBALL/PICKLEBALL COURT	E	443,000.00	0.00	443,000.00	0.00	443,000.00	0.00
40102158	582000	WINDHAMMER COVE PROJECT	E	993,856.00	0.00	993,856.00	0.00	993,856.00	0.00
NEW		ELM ST CEMETERY	E	98,000.00	0.00	98,000.00	0.00	98,000.00	0.00
NEW		STREET HOCKEY	E	450,000.00	0.00	450,000.00	0.00	450,000.00	0.00
				2,374,856.00	1,033,059.26	3,407,915.26	5,473.50	239,034.60	3,163,407.16

Account #	Account Name	Appr. CO 20-039	Appropriation	Sources of new	Actual Expenses	Net Revenue	Closed out	Adjusted 03/31/2022
27-3590-3590	Unreserved Fund Balance	400,000.00	(1,286,856.00)					3,419,753.21
27-3200-3242	FB Reserved for Historic Preservation	497,434.68	(98,000.00)					549,434.68
27-3200-3243	FB Reserved for Community Housing	945,944.10	(700,000.00)					395,944.10
27-3200-3244	FB Reserved for Open Space	180,312.84	(290,000.00)					40,312.84
27-3200-3245	Budgeted Reserve	400,000.00						427,595.00
	Administration and Operating Expense	46,189.00			(11,580.56)			34,608.44
	Fund Balance	6,330,300.83	923,784.00	(2,374,856.00)	(11,580.56)	-	-	4,867,648.27

Legend	fund balance type	budget FY 2018	budget FY 2019	budget FY 2020	budget FY 2021	budget FY 2022	proposed FY 2023	assumptions
O	Open Space	676,992	714,214	805,268	785,234	806,085	849,316	2.5% over 2020 actua
H	Historic Preservation	101,549	78,563	92,606	90,302	92,700	263,493	3 yr average
CH	Community Housing	41,250	50,000	105,000	25,000	25,000	22,500	5,000,000 avg bal
U	Unreserved Fund Balance	819,791	842,777	1,002,873	900,536	923,784	1,135,309	
N	- NEW PROPOSED PROJECTS							
C	- CLOSE OUT UNUSED BALANCES							

CPA BUDGETED REVENUE ESTIMATES

REVENUE	2018	2019	2020	2021	2022	2023
Surcharge	95,000	95,000	150,000	150,000	150,000	200,000
State Trust Distribution	95,000	95,000	150,000	150,000	150,000	200,000
Other interest	450,000	450,000	450,000	400,000	427,595	478,544
Total	770,000	770,000	950,000	950,000	923,784	56,765

EXPENDITURES

EXPENDITURES	2018	2019	2020	2021	2022	2023
Community Housing	95,000	95,000	150,000	150,000	150,000	200,000
Open Space	95,000	95,000	150,000	150,000	150,000	200,000
Historic Preservation	450,000	450,000	450,000	400,000	427,595	478,544
Undesignated Budget Reserve	35,000	35,000	35,000	45,000	46,189	56,765
Administration and Operating Expense	770,000	770,000	950,000	950,000	923,784	1,135,309
Total Voted for FY 2018	770,000	770,000	950,000	950,000	923,784	1,135,309
Total Voted for FY 2020					895,000	
Total Voted for FY 2021						923,784
Total Voted for FY 2022						1,135,309
Requested for FY 2023						