Account Number	Description	Balance	Audit JEs	General Fund	CPA	Town SRF	School SRF	Trusts	High School Renovation	Town CPF	School CPF	Water	Sewer	OPEB	Agency
10 -32110	FUND BAL RES FOR ENCUMBRANCE	(1,356,940.65)		(1,356,940.65)											
10 -32401	FUND BAL RES FOR EXPENDITURES	(7,465,000.00)		(7,465,000.00)											
10 -35901	UNDESIGNATED FUND BALANCE	(7,390,205.86)	112,840.00	(7,277,365.86)											
10 -35931	FD BAL-UNPROV ABATE/EXEMPT	4,466.33		4,466.33											
10 -35952	FD BAL-RES EXEMPT PREMIUMS	(1,380,195.00)		(1,380,195.00)											
23 -32110	FUND BAL RES FOR ENCUMBRANCE	(109,567.00)			(109,567.00)										
23 -35901	UNDESIGNATED FUND BALANCE	(8,088,876.94)			(8,088,876.94)										
24 -32110	FUND BAL RES FOR ENCUMBRANCE	(37,662.33)				(37,662.33)									
24 -35901	UNDESIGNATED FUND BALANCE	(3,880,773.95)				(3,880,773.95)									
25 -32110	FUND BAL RES FOR ENCUMBRANCE	(47,354.77)					(47,354.77)								
25 -35901	UNDESIGNATED FUND BALANCE	(2,549,017.87)					(2,260,867.46)								(288,150.41)
40 -32110	FUND BAL RES FOR ENCUMBRANCE	(1,416,231.54)								(1,416,231.54)					
40 -35901	UNDESIGNATED FUND BALANCE	(2,085,441.86)								(2,085,441.86)					
41 -32110	FUND BAL RES FOR ENCUMBRANCE	(24,461.25)							(14,883.25)		(9,578.00)				
41 -35901	UNDESIGNATED FUND BALANCE	(570,639.25)							(257,801.70)		(312,837.55)				
42 -32110	FUND BAL RES FOR ENCUMBRANCE	(164,964.21)										(164,964.21)			
42 -35901	UNDESIGNATED FUND BALANCE	(128,918.72)										(128,918.72)			
44 -32110	FUND BAL RES FOR ENCUMBRANCE	(463,935.86)											(463,935.86)		
44 -35901	UNDESIGNATED FUND BALANCE	(190,435.20)											(190,435.20)		
61 -32110	FUND BAL RES FOR ENCUMBRANCE	(53,170.37)										(53,170.37)			
61 -32401	FUND BAL RES FOR EXPENDITURES	(1,910,000.00)										(1,910,000.00)			
61 -35901	UNDESIGNATED FUND BALANCE	(2,112,430.97)	(5,007,565.14)									(7,119,996.11)			
62 -31901	UNDESIGNATED RETAINED EARNINGS	(181,326.38)		(181,326.38)											
62 -32401	FUND BAL RES FOR EXPENDITURES	(32,807.00)		(32,807.00)											
63 -31901	UNDESIGNATED RETAINED EARNINGS	(355,843.95)	206,404.88										(149,439.07)		
63 -32401	FUND BAL RES FOR EXPENDITURES	(203,908.00)											(203,908.00)		
83 -35901	UNDESIGNATED FUND BALANCE	(2,723,392.07)		(2,723,392.07)											
84 -35901	UNDESIGNATED FUND BALANCE	(9,859,540.14)												(9,859,540.14)	
85 -35901	UNDESIGNATED FUND BALANCE	(2,770,679.48)						(2,770,679.48)							
	Total			(20,412,560.63)	(8,198,443.94)	(3,918,436.28)	(2,308,222.23)	(2,770,679.48)	(272,684.95)	(3,501,673.40)	(322,415.55)	(9,377,049.41)	(1,007,718.13)	(9,859,540.14)	(288,150.41)

Summary of Audit Adjustments:

General Fund:	
To propose 60 day rule	(118,684.00)
To propose school payroll accrual	231,524.00
Subtotal	112,840.00
Water fund - conversion to accrual basis:	
To propose recording capital assets	(14,028,424.00)
To propose recording debt	10,142,250.00
To propose elimination of deferred revenue	(1,439,084.14)
To propose accrual of debt interest	139,902.00
To propose accrual of compensated absences	32,851.00
To propose allowance for doubtful accounts	144,940.00
	(5,007,565.14)
Sewer fund - conversion to accrual basis:	
To propose recording capital assets	(5,054,388.00)
To propose recording debt	5,601,636.00
To propose elimination of deferred revenue	(357,798.12)
To propose allowance for doubtful accounts	16,955.00
	206,404.88
Stabilization	1,535,790.82
Non-insurance	1,187,601.25
Subtotal	2,723,392.07

TOWN OF WAYLAND, MASSACHUSETTS

GENERAL FUNDS

COMBINING BALANCE SHEET

JUNE 30, 2012

ASSETS	General	Septage	Stabilization Fund	Non-Insurance Fund	Total General Funds	Interfund Activity	Net General Funds
Cash and short-term investments	$ 4,779,224	$ 214,133	$ 1,535,791	$ 1,187,601	$ 7,716,749	$	$ 7,716,749
Investments	15,080,254				15,080,254		15,080,254
Receivables:							
Property taxes	2,059,173	-			2,059,173		2,059,173
Excises	129,108	-			129,108		129,108
Assessments	67,223				67,223		67,223
Departmental and other	250	-			250		250
Intergovernmental	-	-			-		-
TOTAL ASSETS	$ 22,115,232	$ 214,133	$ 1,535,791	$ 1,187,601	$ 25,052,757	$ -	$ 25,052,757

LIABILITIES AND FUND BALANCES

	General	Septage	Stabilization Fund	Non-Insurance Fund	Total General Funds	Interfund Activity	Net General Funds
Liabilities:							
Warrants and accounts payable	$ 937,767	$ -	$	$	$ 937,767	$	$ 937,767
Accrued liabilities	-	-			-		-
Accrued payroll and withholdings	765,259	-			765,259		765,259
Deferred revenues	2,137,071	-			2,137,071		2,137,071
Notes payable	-	-			-		-
Guaranteed deposits payable	800,102	-			800,102		800,102
Due to other funds	-	-			-		-
Landfill liability	-				-		-
Other liabilities	-	-			-		-
TOTAL LIABILITIES	4,640,199	-	-	-	4,640,199	-	4,640,199
Fund Balances:							
Restricted	1,380,195	-			1,380,195		1,380,195
Committed	361,369	214,133	1,535,791		2,111,293		2,111,293
Assigned	7,735,572		-	1,187,601	8,923,173		8,923,173
Unassigned	7,997,901	-			7,997,901		7,997,901
TOTAL FUND BALANCES	17,475,037	214,133	1,535,791	1,187,601	20,412,562	-	20,412,562
TOTAL LIABILITIES AND FUND BALANCES	$ 22,115,236	$ 214,133	$ 1,535,791	$ 1,187,601	$ 25,052,761	$ -	$ 25,052,761

See notes to financial statements.

TOWN OF WAYLAND, MASSACHUSETTS

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2012

ASSETS	General	Community Preservation Fund	High School Renovation Fund	Nonmajor Governmental Funds	Total Governmental Funds
Cash and short-term investments	$ 7,716,749	$ 8,248,877	$ 1,339,451	$ 13,169,592	$ 30,474,669
Investments	15,080,254	-	-	-	15,080,254
Receivables:					
Property taxes	2,059,173	8,251	-	-	2,067,424
Excises	129,108	-	-	-	129,108
Assessments	67,223	-	-	40,954	108,177
Departmental and other	250	-	-	209,905	210,155
TOTAL ASSETS	$ 25,052,757	$ 8,257,128	$ 1,339,451	$ 13,420,451	$ 48,069,787
LIABILITIES AND FUND BALANCES					
Liabilities:					
Warrants and accounts payable	$ 937,763	$ 50,432	$ 1,066,766	$ 338,495	$ 2,393,456
Accrued payroll and withholdings	765,259	-	-	9,670	774,929
Deferred revenues	2,137,071	8,251	-	250,859	2,396,181
Guaranteed deposits payable	800,102	-	-	-	800,102
TOTAL LIABILITIES	4,640,195	58,683	1,066,766	599,024	6,364,668
Fund Balances:					
Nonspendable	-	-	-	1,144,272	1,144,272
Restricted	1,380,195	8,198,445	272,685	11,677,155	21,528,480
Committed	2,111,293	-	-	-	2,111,293
Assigned	8,923,173	-	-	-	8,923,173
Unassigned	7,997,901	-	-	-	7,997,901
TOTAL FUND BALANCES	20,412,562	8,198,445	272,685	12,821,427	41,705,119
TOTAL LIABILITIES AND FUND BALANCES	$ 25,052,757	$ 8,257,128	$ 1,339,451	$ 13,420,451	$ 48,069,787

See notes to financial statements.

TOWN OF WAYLAND, MASSACHUSETTS

Combining Balance Sheet

Nonmajor Governmental Funds

June 30, 2012

	Special Revenue Funds			
	Town	School	Trust	Subtotals
ASSETS				
Cash and short-term investments	$ 3,983,647	$ 2,379,600	$ 2,770,679	$ 9,133,926
Property taxes receivables	-	-	-	-
Assessments receivable	40,954	-	-	40,954
Departmental and other receivables	209,905	-	-	209,905
Intergovernmental receivables	-	-	-	-
Loans receivable	-	-	-	-
Total Assets	$ 4,234,506	$ 2,379,600	$ 2,770,679	$ 9,384,785
LIABILITIES AND FUND BALANCES				
Liabilities:				
Warrants and accounts payable	$ 55,541	$ 71,377	$ -	$ 126,918
Accrued liabilities	-	-	-	-
Deferred revenues	250,859	-	-	250,859
Notes payable	-	-	-	-
Accrued payroll	9,670	-	-	9,670
Other liabilities			-	-
Total Liabilities	316,070	71,377	-	387,447
Fund Balances:				
Nonspendable	-	-	1,144,272	1,144,272
Restricted	3,918,436	2,308,223	1,626,407	7,853,066
Total Fund Balances	3,918,436	2,308,223	2,770,679	8,997,338
Total Liabilities and Fund Balances	$ 4,234,506	$ 2,379,600	$ 2,770,679	$ 9,384,785

(continued)

	Capital Project Funds			Total Nonmajor Governmental Funds
	Town	School	Subtotal	
ASSETS				
Cash and short-term investments	$ 3,703,043	$ 332,623	$ 4,035,666	$ 13,169,592
Property taxes receivable			-	-
Assessments receivable			-	40,954
Departmental and other receivables	-	-	-	209,905
Intergovernmental receivables	-	-	-	-
Loans receivable	-	-	-	-
Total Assets	$ 3,703,043	$ 332,623	$ 4,035,666	$ 13,420,451
LIABILITIES AND FUND BALANCES				
Liabilities:				
Warrants and accounts payable	$ 201,370	$ 10,207	$ 211,577	$ 338,495
Accrued liabilities	-	-	-	-
Deferred revenues	-	-	-	250,859
Notes payable	-	-	-	-
Accrued payroll			-	9,670
Other liabilities				-
Total Liabilities	201,370	10,207	211,577	599,024
Fund Balances:				
Nonspendable	-	-	-	1,144,272
Restricted	3,501,673	322,416	3,824,089	11,677,155
Total Fund Balances	3,501,673	322,416	3,824,089	12,821,427
Total Liabilities and Fund Balances	$ 3,703,043	$ 332,623	$ 4,035,666	$ 13,420,451

TOWN OF WAYLAND, MASSACHUSETTS

FIDUCIARY FUNDS

STATEMENT OF FIDUCIARY NET ASSETS

JUNE 30, 2012

	Other Post-Employment Benefits Trust Fund	Agency Fund
ASSETS		
Cash and short-term investments	$ 9,859,540	$ 288,150
Total Assets	9,859,540	288,150
LIABILITIES AND NET ASSETS		
Other liabilities	-	288,150
Total Liabilities	-	288,150
NET ASSETS		
Total net assets held in trust for other post employment benefits and other purposes	$ 9,859,540	$ -

See notes to financial statements.

TOWN OF WAYLAND, MASSACHUSETTS

PROPRIETARY FUNDS

STATEMENT OF NET ASSETS

JUNE 30, 2012

	Business-Type Activities Water		
	Water Operating	Water CPF	Water Total
ASSETS			
Current:			
Cash	$ 4,157,487	$ 324,815	$ 4,482,302
User fees receivable	1,294,144	-	1,294,144
Intergovernmental receivable	-	-	-
Due from other funds	-	-	-
Total current assets	5,451,631	324,815	5,776,446
Noncurrent:			
Depreciable capital assets, net of accumulated depreciation	14,028,424	-	14,028,424
Total noncurrent assets	14,028,424	-	14,028,424
TOTAL ASSETS	19,480,055	324,815	19,804,870
LIABILITIES			
Current:			
Accounts payable	76,515	30,933	107,448
Accrued liabilities	139,902		139,902
Deferred revenue	-	-	-
Accrued payroll	5,371	-	5,371
Other current liabilities			-
Current portion of long-term liabilities:			-
Bonds and loans payable	848,250	-	848,250
Compensated absences	32,851		32,851
Total current liabilities	1,102,889	30,933	1,133,822
Noncurrent:			
Bonds and loans payable, net of current portion	9,294,000	-	9,294,000
Total noncurrent liabilities	9,294,000	-	9,294,000
TOTAL LIABILITIES	10,396,889	30,933	10,427,822
NET ASSETS			
Invested in capital assets, net of related debt	4,180,057	-	4,180,057
Unrestricted	4,903,109	293,882	5,196,991
TOTAL NET ASSETS	$ 9,083,166	$ 293,882	$ 9,377,048

See notes to financial statements.

Business-Type Activities Sewer		
Sewer Operating	Sewer CPF	Sewer Total
$ 564,630	$ 654,371	$ 1,219,001
340,843	-	340,843
-	-	-
-	-	-
905,473	654,371	1,559,844
5,054,388	-	5,054,388
5,054,388	-	5,054,388
5,959,861	654,371	6,614,232
4,878	-	4,878
-	-	-
-	-	-
		-
		-
243,636	-	243,636
248,514	-	248,514
5,358,000	-	5,358,000
5,358,000	-	5,358,000
5,606,514	-	5,606,514
107,123	-	107,123
246,224	654,371	900,595
$ 353,347	$ 654,371	$ 1,007,718

org	object	project	Statement of Revenues, Expenditures & Fund Balances-Special Rev & Trust Funds June 30, 2012			Balance July 1, 2011	Transfers/ Adjustments	Revenues	Expenditures	Encumbrances	Unreserved Fund Balance June 30, 2012	Total Fund Balance
23161103	54199		DOCUMENT PRESERVATION			160,000.00			50,433.00	109,567.00	0.00	
23196103	54199		SWQC WEED MGMT			0.00			(5,000.00)		5,000.00	
23198303	54199		CPA ADMIN			18,353.00			2,500.00		15,853.00	
			NIKE			54,891.61					54,891.61	
23198603	54199		NIKE SITE - SILOS			56,686.36			(21,622.60)		78,308.96	
23198703	54199		RAILROAD FREIGHT HOUSE			27,815.89			27,815.00		0.89	
23198803	54199		RAIL TRAIL			25,000.00			0.00		25,000.00	
23198903	54199		VOKES THEATRE			3,300.00			2,700.00		600.00	
23199003	54199		MAINSTONE FARM			18,400.00			10,650.00		7,750.00	
23199103	54199		DUDLEY AREA STUDY - PARTIAL			35,000.00			35,000.00		0.00	
23199203	54199		BOSTON POST RD PRE-PERMITTING			0.00	90,000.00				90,000.00	
23199303	54199		STONEBRIDGE RD-AFFORDABLE HOUSING			0.00	356,000.00				356,000.00	
23651403	54199		IMPROVE MEMORIALS & MONUMENTS			5,000.00			1,000.00		4,000.00	
			Appropriations only - not revenue				(446,000.00)				(446,000.00)	
			CPA receipts			7,016,045.00		881,428.00			7,897,473.00	
			Fund 23			**7,420,491.86**	**0.00**	**881,428.00**	**103,475.40**	**109,567.00**	**8,088,877.46**	**8,198,444.46**
24122400	54199		TOWN CENTER GIFT	1	D	136,625.69			12,838.61		123,787.08	
24122600	54199		RAYTHEON ENVIRONMENT	1	D	7,392.34					7,392.34	
24122700	52167		TOWN CENTER REVOLVING	1	D	4,593.53		150,183.33			154,776.86	
24122800	54199		RAIL TRAIL GIFTS/DONATIONS	1	D	1,202.77		2,767.50	128.56		3,841.71	
24122900	54199		WAVELAND GIFTS	1	D	12,196.40		2,000.00	300.00		13,896.40	
24123300	54199		SODA MACHINE	1	D	315.56		1,711.24	1,498.19		528.61	
24135100	54199		RECEIPT RES SALE OF R.E.	1	D	542,484.55					542,484.55	
24135200	54199		FLEX ADMIN	1	D	80,251.87		7,152.00			87,403.87	
24135800	54199		ELECTION REIMB	1	D	0.00		1,082.00	1,082.00		0.00	
24155400	54199		I.T. NETWORK	1	D	17,088.00		30,000.00	1,480.00		45,608.00	
24170900	54199		RECEIPT RES CONCOM RECEIPTS	1	D	118,006.68					118,006.68	
24171100	54199		CONSERVATION GIFTS	1	D	42,635.72					42,635.72	
24171300	54199		WETLAND FILING FEE	1	D	20,191.00		4,233.75			24,424.75	
24192400	54199		FEMA FLOOD	1	FG	(277,918.77)		205,310.82	(72,607.95)		0.00	
24192500	54199		GREEN COMMUNITIES	1	G	0.00		65,887.50	48,658.46		17,229.04	
24195100	54199		HIST COMMISSION MARKERS	1	D	2,528.00		150.00	116.00		2,562.00	
24196300	54199		DUDLEY GRANT	1	D	13,702.50		2,836.00			16,538.50	
24198100	54199		VETERAN'S MEMORIAL DONATIONS	1	D	17,142.23		(263.69)			16,878.54	
24198200	54199		HOUSING FUND	1	D	53,839.53			2,500.00		51,339.53	
24199700	54199		HRA	1	D	0.00		375,000.00	240,000.00		135,000.00	
24199900	54199		CAF PLAN	1	D	134,844.31		268,716.88	268,094.45		135,466.74	
24210100	54199		POLICE GIFTS	2	D	2,853.04			462.50		2,390.54	
24210200	54199		POLICE FID ACCT	2	D	16,413.15		9,300.00	6,462.50		19,250.65	
24210400	54199		COMMUNITY POLICING GRANT	2	G	665.38			665.38		0.00	
24210700	54199		EMPG GRANT	2	G	0.00		3,565.00	3,565.00		0.00	
24210800	51001		POLICE DETAIL	2	D	48,635.73		223,626.50	261,053.57		11,208.66	
24220100	54199		FIRE/AMBULANCE GIFTS	2	D	1,222.02			535.60		686.42	
24220200	54199		FIRE DEPT-SAFE	2	G	8,307.18			816.21		7,490.97	
24220300	54199		FIRE FED FUNDS	2	FG	0.00		11,057.00	11,057.00		0.00	
24220700	54199		FIRE CO DETECTORS/GIFTS	2	D	518.09					518.09	
24220900	54199		AMBULANCE RECEIPTS	2	D	1,270,392.50		410,420.53	360,000.00		1,320,813.03	
24422100	54199		HIGHWAY GIFTS	4	D	5,360.00		83.87			5,443.87	
24422300	54199		HIGHWAY UTILITY APPLICATIONS	4	D	94,113.20		21,101.80	115,215.00		0.00	

Statement of Revenues, Expenditures & Fund Balances-Special Rev & Trust Funds

June 30, 2012

org	object	project				Balance July 1, 2011	Transfers/ Adjustments	Revenues	Expenditures	Encumbrances	Unreserved Fund Balance June 30, 2012	Total Fund Balance
24422400	54199		STREET/SIDEWALK REFUNDABLE DEP	4	D	33,931.32		8,813.80	1,300.00		41,445.12	
24423200	54199		STORM REIMBURSEMENT	4	FG	(49,890.00)		49,139.86	(750.14)		0.00	
24423300	54199		STORM REIMB-IRENE	4	FG	0.00		34,029.12	34,029.12		0.00	
24423400	54199		STORM REIMB-OCT STORM	4	FG	0.00		3,488.87	33,233.29		(29,744.42)	
24453100	54199		WATER CONSERVATION GRANT	4	D	0.00		3,287.67			3,287.67	
24494000	54199		TRANSFER STATION	4	D	61,510.27		506,424.87	379,412.29	1,962.33	186,560.52	
24494100	54199		DIRT ACCT	4	D	53,190.00				35,700.00	17,490.00	
24510900	54199		BOH TITLE 5 BETTERMENT	5	D	97,652.76		7,742.37	16,476.00		88,919.13	
24511800	54199		BOH/FLU SHOT REIMB	5	D	12,232.39		32,394.28	17,963.42		26,663.25	
24546100	54199		COA REVOLVING	5	D	90,541.49		31,973.87	32,923.22		89,592.14	
24546200	54199		COA GIFT FUND	5	D	18,431.11		465.37			18,896.48	
24546300	54199		ELDER AFFAIRS GRANT	5	G	10,449.11		19,069.00	17,973.70		11,544.41	
24612100	54199		STATE AID TO LIBRARIES	6	G	77,040.60		10,742.88	17,684.17		70,099.31	
24612200	54199		LIBRARY AUTOMATION ACCT	6	G	1,224.42		2,573.38	2,305.43		1,492.37	
24612300	54199		LIBRARY CHILDRENS CENTER ROOM	6	D	553.03					553.03	
24612400	54199		LIBRARY GIFTS	6	D	9,070.96		3,524.96	1,975.07		10,620.85	
24650100	54199		TURF FIELD	6	D	77,017.21		33,546.25	3,000.00		107,563.46	
24651300	54199		HANNAH WILLIAMS PLAYGROUND	6	D	11,780.59		6,078.74	17,796.36		62.97	
24651500	54199		RECEIPTS RES-SALE OF CEMETERY LOTS	6	D	138,369.23		4,550.00			142,919.23	
24652000	51001		RECREATION REVOLVING	6	D	104,399.44		429,257.62	439,289.84		94,367.22	
24652200	54199		RECREATION GIFTS	6	D	8,277.97					8,277.97	
24653600	54199		CULTURAL COUNCIL	6	G	1,669.70		3,875.05	3,575.00		1,969.75	
24922100	54199		INSURANCE REIMBURSMENT < 20K	9	D	526,807.34		3,783.00	450,000.00		80,590.34	
			Fund 24			**3,659,861.14**	**0.00**	**2,990,682.99**	**2,732,107.85**	**37,662.33**	**3,880,773.95**	**3,918,436.28**
			PY AJE to record storm reimb AR			**49,140.00**						
						3,709,001.14						

Statement of Revenues, Expenditures & Fund Balances-Special Rev & Trust Funds

June 30, 2012

org	object	project				Balance July 1, 2011	Transfers/ Adjustments	Revenues	Expenditures	Encumbrances	Unreserved Fund Balance June 30, 2012	Total Fund Balance
25709260	55103	3110	BASE	s	D	405,442.18		909,192.45	849,149.76	3,810.67	461,674.20	
25709360	55103	3111	PEGASUS	s	D	340,904.01		140,119.90	219,845.14	911.24	260,267.53	
25709160	55104	3112	TCW	s	D	285,505.60	157.12	808,593.07	801,155.04	9,379.36	283,721.39	
25709460	55480	3113	GLOBAL LANGUAGE	s	D	35,752.53		33,131.40	21,990.69		46,893.24	
25709560	55480	3114	TUTORING	s	D	23,103.04		34,282.85	20,826.11		36,559.78	
25709060	55380	3115	ENRICHMENT	s	D	29,465.07		58,645.94	55,006.91		33,104.10	
25603312	55120	3116	FULL DAY KINDERGARTEN	s	D	78,262.50		492,561.00	520,577.19	1,413.20	48,833.11	
25798540	55222	3120	SCHOOL LUNCH	s	FG	168,139.63		1,022,936.84	1,035,549.42		155,527.05	
25250841	55411	3130	ATHLETICS	s	D	301,798.78		294,428.75	586,387.53		9,840.00	
25250841	55180	3135	ICE HOCKEY	s	D	3,955.93		60,027.08	48,035.88		15,947.13	
25250841	55180	3136	WEIGHT ROOM REVOLVING	s	D	5,814.00			5,227.00		587.00	
25200243	55306	3140	HS PARKING FEES	s	D	89,669.37		2,994.00	89,805.22	1,075.50	1,782.65	
25206642	55181	3141	HS ACTIVITY FEES	s	D	3,650.00					3,650.00	
25154315	55150	3146	INSTRUMENTAL MUSIC FEES	s	D	108,263.00		53,550.00	128,210.10	3,614.00	29,988.90	
25157339	55480	3150	TRANSPORTATION FEES	s	D	322,818.45		222,750.33	388,397.38	300.00	156,871.40	
25152144	55356	3160	BUILDING USE FEES	s	D	31,797.37		41,137.67	33,838.88		39,096.16	
25140726	55516	3200	WPSF	s	D	21,039.86	755.13	131,056.21	154,625.56	7,904.78	(9,679.14)	
25708004	55480	3210	METCO REVOLVING	s	D	71,974.55		70,066.12	114,182.35	5,039.62	22,818.70	
25203815	55150	3215	SCHOOL CABLE STUDIO	s	D	38,947.02			20,775.00		18,172.02	
25120202	55480	3220	GENERAL GIFTS	s	D	13,413.48		50.00			13,463.48	
25300542	55480	3221	HANEY GIFT	s	D	2,535.75					2,535.75	
25141425	55413	3225	PROF DEV REVOLVING	s	D	30,559.92	250.00	21,911.00	16,700.66	8,600.00	27,420.26	
25141410	55515	3226	CURRICULUM	s	D	9,631.37		13,009.99	16,150.56		6,490.80	
25183125	55680	3231	ERATE ACCOUNT	s	D	15,192.18		21,599.40	21,150.89		15,640.69	
25200229	55521	3240	HIGH SCHOOL GIFT	s	D	18,599.06		242.93	7,101.46		11,740.53	
25300229	55521	3241	MIDDLE SCHOOL GIFT	s	D	6,363.63		171.65	1,764.22	763.75	4,007.31	
25400229	55521	3242	CLAYPIT HILL GIFT	s	D	4,717.06		404.55	4,380.98	98.84	641.79	
25500229	55521	3243	HAPPY HOLLOW GIFT	s	D	2,891.87			2,183.81	597.50	110.56	
25600229	55521	3244	LOKER GIFT	s	D	1,694.29		761.81	1,101.63		1,354.47	
25709160	55480	3245	CHILDREN'S WAY GIFT	s	D	0.00		20,104.71	3,000.00	701.95	16,402.76	
25200226	55517	3246	HIGH SCHOOL LOST BOOKS	s	D	6,722.19		2,786.89	7,131.58		2,377.50	
25300226	55517	3247	MIDDLE SCHOOL LOST BOOKS	s	D	13,865.92		837.47	8,258.71		6,444.68	
25400226	55518	3248	CLAYPIT HILL LOST BOOKS	s	D	27.48		296.23	10.24		313.47	
25500226	55517	3249	HAPPY HOLLOW LOST BOOKS	s	D	203.85		11.45	212.22		3.08	
25120202	55480	3310	GOSSELS ACADEMIC EXCELLENCE	s	D	0.00		11,112.60	11,112.60		0.00	
25201126	55505	3311	FRANCIS SMITH DIGNITAS AWARD	s	D	1,606.18		3.37			1,609.55	
25203128	55564	3340	HS STUDENT COMPUTER MAINTENANCE	s	D	0.00		1,020.00			1,020.00	
25166271	55650	3417	SPED CIRCUIT BREAKER	s	G	312,823.76	7,464.00	493,747.00	320,287.32		493,747.44	
25207716	55521	3432	FY12 ACAD SUPPORT	s	G	0.00		5,400.00	4,052.93		1,347.07	
25708004	55103	3472	FY12 METCO	s	G	0.00		602,678.00	602,678.00		0.00	
25166216	55150	3501	FY11 SPED 240	s	FG	36,095.82	170.00	21,294.00	57,559.82		0.00	
25166216	55150	3502	FY12 SPED 240	s	FG	0.00		575,432.00	538,880.95	1,353.85	35,197.20	
25166220	55302	3512	FY12 SPED EARLY CHILDHOOD	s	FG	0.00		12,201.00	12,201.00		0.00	
25166225	55676	3522	FY12 SPED PROGRAM IMPROVEMENT	s	FG	0.00		29,415.00	595.00		28,820.00	
25130725	55527	3532	FY12 TITLE IIA	s	FG	0.00		7,367.00	4,221.01		3,145.99	
25162504	55103	3579	FY09 SUBSTANCE ABUSE PREVE	s	FG	(29,032.78)	1,980.00	116,882.73	125,716.58	1,790.51	(37,677.14)	
25144010	55103	3582	FY12 TITLE I	s	FG	0.00		9,055.00			9,055.00	
25166216	55150	3591	FY11 ARRA IDEA	s	FG	44,846.44	8,005.51	195,763.00	248,614.95		0.00	

org	object	project	Statement of Revenues, Expenditures & Fund Balances-Special Rev & Trust Funds June 30, 2012			Balance July 1, 2011	Transfers/ Adjustments	Revenues	Expenditures	Encumbrances	Unreserved Fund Balance June 30, 2012	Total Fund Balance	
			Fund 25			**2,859,060.36**	**18,781.76**	**6,539,032.39**	**7,108,652.28**	**47,354.77**	**2,260,867.46**	**2,308,222.23**	
			PY encumbrances			**18,781.76**							
						2,877,842.12							
			SUB-TOTAL SPEC REV-(24 & 25)			**6,518,921.50**	**18,781.76**	**9,529,715.38**	**9,840,760.13**	**85,017.10**	**6,141,641.41**		
25206642	55480	3620	HS STUDENT ACTIVITY	s	D	171,568.59		346,974.93	335,506.46		183,037.06		
25306642	55480	3630	MS STUDENT ACTIVITY	s	D	68,777.70		175,274.88	173,982.95		70,069.63		
25406642	55480	3640	CH STUDENT ACTIVITY	s	D	5,452.50		30,105.27	26,221.24		9,336.53		
25506642	55480	3650	HH STUDENT ACTIVITY	s	D	22,866.33		27,323.96	32,748.56		17,441.73		
25606642	55480	3660	LO STUDENT ACTIVITY	s	D	5,189.22		7,018.86	3,942.62		8,265.46		
			Fund 25			**273,854.34**	**0.00**	**586,697.90**	**572,401.83**	**0.00**	**288,150.41**		
83970000	54199		STABILIZATION FUND	9		1,531,570.15		4,220.67			1,535,790.82	1,535,790.82	to GF
83970200	54199		NON-INSURANCE FUND	9		1,070,209.20		190,000.00	72,607.95		1,187,601.25	1,187,601.25	to GF
84970300	54199		OPEB	9		6,921,159.71		2,938,380.43			9,859,540.14	9,859,540.14	to FF
85971000	54199		VANGUARD TRUST	1		2,673,273.15		204,230.31	106,823.98		2,770,679.48	2,770,679.48	to Trust
			Fund 83 & 84 & 85			**12,196,212.21**	**0.00**	**3,336,831.41**	**179,431.93**	**0.00**	**15,353,611.69**		

Statement of Revenues, Expenditures & Fund Balances - Capital Projects

June 30, 2012

ORG	OBJECT	PROJECT	DOR	CAT		Balance July 1, 2011	Transfers/ Adjustments	Revenues	Expenditures	Encumbrances	(OFS)/OFU	Balance June 30, 2012	Total Balance	Less Amounts Not Borrowed	Ending Balance 6/30/2012
					Town Capital-40										
40141103	58500		E	1	ASSESSOR EQUIPMENT	0.00	185,665.83		38,132.21	76,751.33		70,782.29	147,533.62		147,533.62
40155103	58500		E	1	I.T. EQUIPMENT	50,000.00	130,753.99		152,738.21			28,015.78	28,015.78		28,015.78
40155203	58500		E	1	I.T. FINANCIAL SOFTWARE	0.00	78,367.95		37,116.72		41,251.23	0.00	0.00		0.00
40171403	58215		E	1	DAM REPAIRS	100,000.00						100,000.00	100,000.00		100,000.00
40171503	52100		E	1	STORMWATER MAPPING	35,000.00				35,000.00		0.00	35,000.00		35,000.00
40192103	58201		B	1	TOWN BUILDING REPAIRS	0.00	614,789.09		386,686.46	99,530.76		128,571.87	228,102.63		228,102.63
40210603	58500		E	2	POLICE CAPITAL EQUIPMENT	40,000.00			40,000.00			0.00	0.00		0.00
40211203	58201		B	2	PUBLIC SAFTEY BUILDING REPAIRS	1,000,000.00	627,563.56		88,765.77	1,027,618.40		511,179.39	1,538,797.79		1,538,797.79
40221503	58502		E	2	FIRE VEHICLES	75,000.00			69,558.80		5,441.20	0.00	0.00		0.00
40422503	58300		H	4	HIGHWAY CH90	0.00	(315,948.89)	552,498.09	236,549.20			0.00	0.00		0.00
40423703	58500		E	4	HIGHWAY EQUIPMENT	265,000.00			265,000.00			0.00	0.00		0.00
40423803	58502		V	4	HIGHWAY VEHICLES	500,000.00			499,720.00		280.00	0.00	0.00		0.00
40423903	58300		B	4	HIGHWAY SIDEWALKS	0.00	65,706.70					65,706.70	65,706.70		65,706.70
40424203	58202		B	4	NEW DPW FACILITY STUDY	175,000.00	734,000.00		172,830.00	14,170.00		722,000.00	736,170.00		736,170.00
40424303	58215		B	4	HGWY ROADWORK DESIGN (27/30)	0.00	39,657.50		37,329.73			2,327.77	2,327.77		2,327.77
40424403	58215		B	4	HGWY TRAFFIC CALMING	0.00	21,013.54					21,013.54	21,013.54		21,013.54
40424503	58300		B	4	DRAINAGE IMPROVEMENTS	200,000.00			42,321.70	27,713.31		129,964.99	157,678.30		157,678.30
40494403	58215		B	4	TF STATION CAPPING	0.00	691,445.19		635,103.74	55,692.03		649.42	56,341.45		56,341.45
40546403	52100		B	6	COA FEASIBILITY STUDY	0.00	16,096.22		15,277.10		819.12	0.00	0.00		0.00
40650303	52100		B	6	PARKS FIELD RENOVATION	125,000.00	88,486.06		144,018.96	26,568.49		42,898.61	69,467.10		69,467.10
40650403	52100		B	6	FIELD ANALYSIS	75,000.00	2,544.46		10,033.46			67,511.00	67,511.00		67,511.00
40651303	58215		B	6	HANNAH WILLIAMS PLAYGROUND	120,000.00			120,000.00			0.00	0.00		0.00
40651703	58201		B	6	BEACH HOUSE	0.00	572,238.15		446,704.81	31,169.22		94,364.12	125,533.34		125,533.34
40651903	58215		B	6	CEMENTERY SITE IMPROVEMENTS	0.00	93,543.90		46,069.52	22,018.00		25,456.38	47,474.38		47,474.38
40652303	58215		B	6	BEACH IMPROVEMENTS	75,000.00						75,000.00	75,000.00		75,000.00
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					Town Capital Total	2,835,000.00	3,645,923.25	552,498.09	3,483,956.39	1,416,231.54	47,791.55	2,085,441.86	3,501,673.40		3,501,673.40
					Less New Authorization		(725,000.00)								
							2,920,923.25								
					School Capital-41										
41116048	55480	3700			MIDDLE SCH RENOVATIONS	0.00	29,798.87		16,071.48		13,727.39	0.00	0.00		0.00
41152148	55451	3750			FY10 BUILDING REPAIRS	0.00	2,299.22				2,299.22	0.00	0.00		0
41152148	55451	3752			FY12 BUILDING REPAIRS	100,000.00			51,386.64			48,613.36	48,613.36		48,613
41152148	55451	3757			FY07 BUILDING REPAIRS	0.00	88,904.52		78,936.26		9,968.26	0.00	0.00		0
41152148	55480	3759			FY09 BUILDING REPAIRS	0.00	227,890.00					227,890.00	227,890.00		227,890
41152166	55597	3761			FY12 CAPITAL EQUIPMENT-VEHICLE	50,000.00			43,539.00		6,461.00	0.00	0.00		0
41183131	55530	3771			FY11 CAPITAL TECHNOLOGY	0.00	1,664.22		1,664.22			0.00	0.00		0
41183131	55530	3772			FY12 CAPITAL TECHNOLOGY	350,000.00			304,087.81	9,578.00		36,334.19	45,912.19		45,912
41152148	55480	3788			FY08 HS BUILDING REPAIRS	0.00	218,174.00				218,174.00	0.00	0.00		0
			S	3	**School Capital Total**	500,000.00	568,730.83	0.00	495,685.41	9,578.00	250,629.87	312,837.55	322,415.55	0.00	322,415.55
					Subtotal										
					MH&Co Major Fund										
41116048	55480	3705			HIGH SCH RENOVATIONS/PLANNING	0.00	30,649,662.13		24,638,946.18	14,883.25		5,995,832.70	6,010,715.95	(5,738,031)	272,684.95
					Not yet borrowed in prior year		(17,424,366.00)								
							13,225,296.13								
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					Town & Sch Capital Total	**3,335,000.00**	**34,864,316.21**	**552,498.09**	**28,618,587.98**	**1,440,692.79**	**298,421.42**	**8,394,112.11**	**9,834,804.90**	**(5,738,031.00)**	**4,096,773.90**
					Water Capital-42										
42452203	58300				TANK REPAIRS	0.00	75,000.00		9,937.50			65,062.50	65,062.50		65,062.50
42452403	58500				CAPITAL EQUIPMENT	50,000.00	100,510.00		81,473.78	5,180.00		63,856.22	69,036.22		69,036.22

42452503	58300				SYSTEM UPGRADES	0.00	67,954.16			67,954.16		0.00	67,954.16		67,954.16
42452603	58300				WATER C&L OLD SUDBURY/GLEEZAN	0.00	143,148.38		139,612.19	0.00	3,536.19	0.00	0.00		0.00
42452703	58300				RTE 27/30 SYSTEM UPGRADE	510,000.00			489,697.45	20,302.55		0.00	20,302.55		20,302.55
42452803	58300				PUMP STATION UPGRADES	100,000.00			28,472.50	71,527.50		0.00	71,527.50		71,527.50
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			W	**4W**	**Water Capital Total**	**660,000.00**	PY **386,612.54**	**0.00**	**749,193.42**	**164,964.21**	**3,536.19**	**128,918.72**	**293,882.93**	**0.00**	**293,882.93**
					Wastewater Capital-44										
44443103	58201				PLANT	0.00	4,099,316.90		3,244,945.84	463,935.86		390,435.20	854,371.06	(200,000)	654,371.06
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			WW	**4WW**	**WWATER Capital Total**	**0.00**	**4,099,316.90**	**0.00**	**3,244,945.84**	**463,935.86**	**0.00**	**390,435.20**	**854,371.06**	**(200,000.00)**	**654,371.06**
					Not borrowed yet in prior year		**(600,000.00)**								
							3,499,316.90								
					All Capital Projects - Total	**3,995,000.00**	**39,350,245.65**	**552,498.09**	**32,612,727.24**	**2,069,592.86**	**301,957.61**	**8,913,466.03**	**10,983,058.89**	**(5,938,031.00)**	**5,045,027.89**