CITY OF LEOMINSTER, MASSACHUSETTS
BALANCE SHEET - JUNE 30, 2013

ASSETS

CASH:		
REVENUE CASH	51,237,851.40	
NON-REVENUE CASH	2,486,171.97	
CDBG CASH	3,577.21	53,727,600.58
PETTY CASH ADVANCE		1,869.00
ACCOUNTS RECEIVABLE:		
TAXES:		
LEVY OF 2013:		
REAL ESTATE	688,759.06	
PERSONAL PROPERTY	34,309.76	
LEVY OF 2012:		
REAL ESTATE	5,867.10	
PERSONAL PROPERTY	28,083.78	
LEVY OF 2011:		
REAL ESTATE	4,396.92	
PERSONAL PROPERTY	24,941.35	
LEVY OF 2010:		
REAL ESTATE	5,851.10	
PERSONAL PROPERTY	17,368.56	
LEVY OF 2009:		
REAL ESTATE	4,449.68	
PERSONAL PROPERTY	16,358.60	
LEVY OF 2008:		
REAL ESTATE	3,873.08	
PERSONAL PROPERTY	16,465.53	
LEVY OF 2007:		
REAL ESTATE	2,841.01	
PERSONAL PROPERTY	20,766.62	
LEVY OF 2006:		
REAL ESTATE	5,025.37	
PERSONAL PROPERTY	16,508.50	
LEVY OF 2005:		
REAL ESTATE	1,575.84	
PERSONAL PROPERTY	16,100.19	
LEVY OF 2004:		
REAL ESTATE	2,358.56	
PERSONAL PROPERTY	15,859.20	
LEVY OF 2003:		
REAL ESTATE	660.40	
PERSONAL PROPERTY	18,567.59	
LEVY OF PREVIOUS YEARS:		
REAL ESTATE	7,393.18	
PERSONAL PROPERTY	170,756.48	1,129,137.46
MOTOR VEHICLE EXCISE:		
LEVY OF 2013	766,799.68	
LEVY OF 2012	123,352.05	
LEVY OF 2011	50,385.62	
LEVY OF 2010	41,044.07	
LEVY OF 2009	44,441.63	
LEVY OF 2008	48,561.45	
LEVY OF 2007	46,528.05	
LEVY OF 2006	39,947.38	
LEVY OF 2005	37,403.80	
LEVY OF 2004	34,891.71	
LEVY OF 2003	34,507.82	
LEVY OF 2002	30,772.48	
LEVY OF 2001	28,455.08	
LEVY OF 2000	21,627.59	
LEVY OF 1999	23,147.98	
LEVY OF 1998	18,868.50	
LEVY OF 1997	20,550.16	
LEVY OF 1996	19,926.35	
LEVY OF 1995	23,931.74	
LEVY OF 1994	22,148.89	
LEVY OF 1993	23,952.98	
LEVY OF 1992	29,209.05	
LEVY OF 1991	41,770.03	1,572,224.09
TAX TITLES AND POSSESSIONS:		
TAX TITLES	2,144,635.71	
POSSESSIONS	525,522.67	2,670,158.38
SPECIAL TAXES:		
LITIGATION	13,962.98	
DEFERRED TAXES	3,777.54	17,740.52
DEPARTMENTAL:		
RENT OF PUBLIC BUILDING	750.00	
BUILDING INSPECTOR	2,845.00	
COUNCIL ON AGING	560.95	
STREET OPENINGS	-	

TEMPORARY LOANS:		
HIGH SCHOOL RENOVATION PROJECT	4,000,000.00	
M.W.P.A.T.		
WASTEWATER PROJECT	8,000,000.00	12,000,000.00

LIABILITIES AND RESERVES

PAYROLL DEDUCTIONS:		
FEDERAL TAXES	1.74	
BASIC LIFE	10,042.08	
OPTIONAL LIFE	(10,286.30)	
TAX SHELTERED ANNUITY	265.00	
DEFFERRED COMPENSATION	430.90	
DEFFERED COMPENSATION - OBRA	(92.62)	
SCHOOL CLERKS	0.01	
MEDICARE DEDUCTIONS	2.12	
TEACHER'S RETIREMENT	26.10	
SICK LEAVE BANK	40.03	429.06
GUARANTEE DEPOSITS:		
POLICE FEDERAL FORFEITURES	35,212.87	
POLICE CONFISCATED FUNDS	56,851.58	
FORSYTHIA RD. - SITE IMPROVEMENT	11,587.94	
TAX ESCROW	39,655.72	
SITE PLANS - MISC	3,800.00	
SHELDON HILL PUMP STATION	30,000.00	
NEXTEL SECURITY DEPOSIT	2,600.00	179,708.11
AGENCY:		
PRIVATE DETAILS - POLICE	(10,298.16)	
PRIVATE DETAILS - CITY HALL	1,548.24	
PRIVATE DETAILS - FIRE	34,026.90	
F.L.L.A.C.	172,127.07	
SPORTING LICENSES DUE STATE	6,352.87	
PLANNING - LINCOLN PARK PROJECT	16,383.93	
DEPUTY FEE'S RESERVED	(4,346.96)	
HEALTH TOBACCO ALLIANCE	3,153.52	
FIREARMS RECORD KEEPING	5,364.10	
D.P.W. GUARANTEE DEPOSITS	206,584.91	
DEPUTY COLLECTIONS	23,532.29	
PLANNING - PERFORMANCE BONDS	161,027.38	
ALS RECEIPTS RESERVED	2,468.75	
PURCHASING DEPOSITS	10,365.18	628,290.02
TAILINGS:		
UNCLAIMED CHECKS		88,579.62
GIFTS AND BEQUESTS:		
SCHOOL:		
SCHOOL ELFUN	(64.27)	
SCHOOL SPECIAL DONATIONS	233,572.58	
SCHOOL LAWSUIT	50.00	
SCHOOL BELL ATLANTIC	1,682.16	
CHARTER ESSENTIAL SCHOOL	8,176.60	
SCHOOL E-RATE ACCOUNT	182,331.67	
OTHER:		
GENERAL GOVERNMENT:		
DISABILITY COMMISSION	488.76	
OPEN SPACE FUND	7,076.77	
"WELCOME TO LEOMINSTER" SIGN	59.55	
HISTORICAL COMMISSION	47.83	
PLANNING DEPT. - TOURISM DONATIONS	0.00	
EMERGENCY MANAGEMENT	2,086.11	
AUDITORIUM RESTORATION FUND	3,489.50	
PUBLIC SAFETY:		
POLICE "ARE YOU O.K." DONATIONS	159.75	
D.A.R.E. PROGRAM	442.46	
VIOLENCE AGAINST WOMEN	4,832.04	
POLICE HONOR GUARD	274.81	
POLICE YOUTH SERVICES	3,417.41	
POLICE K-9 DOG SERVICES	(25.81)	
DRUG & ALCOHOL	1,401.16	
YOUTH COMMISSION	355.26	
TRAFFIC IMPROVEMENTS	48,523.00	
FIRE EQUIPMENT	17,168.67	
FIRE RELIEF FUND	11,590.62	
POLICE PUBLIC SAFETY EQUIPMENT	6,850.00	
PUBLIC WORKS:		
CEMETERY	6,454.61	
HOME COMPOSTING BINS	889.25	
MAYOR'S TREE DONATION	(69.87)	
LEGATE HILL RD. RECONSTRUCTION	3,000.00	
STORM DAMAGES	7,000.00	

ASSESSOR'S - 38D FEE'S	3,300.00	
AMBULANCE II	1,818,995.12	
FIRE ALARM MONITORING	38,730.00	
LICENSE COMMISSION	3,235.00	
VETERANS SERVICES	282,171.00	
PRIVATE DETAILS - POLICE	96,172.95	
PRIVATE DETAILS - FIRE	608.00	
PRIVATE DETAILS - CITY HALL	-	2,247,368.02
METERY:		
SALE OF LOTS	13,100.00	
INTERMENTS	8,965.00	
PERPETUAL CARE	13,250.00	35,315.00
WATER:		
WATER RATES - CH. 44 SEC. 53E	1,075,827.15	
WATER SERVICES	12,425.36	
WATER LIENS A.T.T. FY 2012	-	
WATER LIENS A.T.T. FY 2013	33,897.60	1,122,150.11
WASTEWATER TREATMENT:		
SEWER FEES	1,110,432.70	
SEPTAGE CHARGES	8,371.00	
SEWER ASSESSMENTS - 2013	-	
SANITATION CHARGES	550.18	
SEWER LIENS - FY 2013	27,973.32	
	-	1,147,327.20
FEDERAL/STATE AID:		
C.D.B.G. LETTER OF CREDIT	260,215.68	
W.P.A.T. B.A.N. Proceeds - Wastewater	8,000,000.00	
W.P.A.T. Bond Proceeds Sewer Sys (CWS 09-20A)	978,735.01	9,238,950.69
LOANS AUTHORIZED		22,877,039.00

CONSERVATION COMM LAND PURCHASES	1,000.00	
HUMAN SERVICES:		
COUNCIL FOR AGING - DONATIONS	62,242.56	
LEGACY PROJECT	(253.50)	
TOBACCO ALLIANCE	13,286.13	
ELDERLY AND DISABLED TAX ASSISTANCE	6,556.00	
VETERANS/PINE GROVE	935.60	
MONUMENT DONATIONS	5,841.92	
EMERGENCY FUEL ASSISTANCE	791.51	
CULTURE & RECREATION:		
ARTIST GATEWAY DONATIONS	1,944.84	
SHOLAN FARMS	498.21	
TWIN CITY REALTY	500.00	
DOYLE FIELD PRESS BOX	7.29	
JOHNNY APPLESEED FESTIVAL	19,259.11	
LIBRARY	39,214.81	
CULTURAL COMMISSION	195.11	
DOYLE FIELD COMMISSION	29,395.04	
STARBURST	2,452.09	
MAYOR'S CHRISTMAS DECORATIONS	975.00	
LIBRARY LITERACY	15.11	
FOOTBALL HALL OF FAME	0.00	736,117.45
TRUST FUNDS:		
WORKER'S COMPENSATION FUND 2008	3,319.45	
WORKER'S COMPENSATION FUND 2009	7,568.78	
WORKER'S COMPENSATION FUND 2010	14,136.46	
WORKER'S COMPENSATION FUND 2011	167,331.95	
WORKER'S COMPENSATION FUND 2012	235,590.96	
WORKER'S COMPENSATION FUND 2013	263,576.00	
SCHOLARSHIP	7,905.00	
PERPETUAL CARE	5,625.00	
SALE OF LOTS	7,025.00	
CHARITY	582.80	
SCHOOL KENDALL FUND	208,075.28	
LIBRARY	169.27	
PROPERTY/LIABILITY INSURANCE	2,607.52	
LAW ENFORCEMENT	0.00	
UNEMPLOYMENT INSURANCE	21,154.44	
CEMETERY IMPROVEMENT	0.00	
GROUP INSURANCE CLAIMS - FUND BALANCE	6,737,433.05	
OPEB LIABILITY TRUST	5,016,149.53	
CLAIMS TRUST - NEW PLAN DESIGN - IBNR	1,868,692.97	
CLAIMS TRUST - FY 2014	145,766.12	14,712,709.58
FEDERAL GRANTS:		
FY2013:		
P140 EDUCATOR QUALITY	553.81	
P140 EDUCATOR GRANTS ROLLOVER	3,909.00	
P143 LEVEL 3 DISTRICT & SCHOOL	(20,336.00)	
P155 NEXT GENERATION	2,357.92	
P180 LEP SUPPORT	3,630.15	
P201 RACE TO THE TOP	16,928.11	
P240 IDEA SPED	(99,180.80)	
P240 SPED ED ROLLOVER	1,478.23	
P255 MATH SPED LEADERSHIP	2,050.00	
P262 EARLY CHILDHOOD	758.52	
P274 CURRICULUM FRAMEWORKS	(821.71)	
P305 TITLE I	115,702.09	
P305 TITLE ROLLOVER	3,863.00	
P323 CHAPTER 1 PROGRAM IMPROVEMENT	3,930.00	
P400 PERKINS VOC TECHNICAL	5,079.78	
P647 21st CENTURY LEARNING	(2,486.63)	
P738 K-12 LITERACY	3,038.70	
FY2012:		
P140 EDUCATOR QUALITY	0.04	
P143 LEVEL 3 DISTRICT & SCHOOL ASST	(285.00)	
P170 TECHNOLOGY ENHANCEMENT	(2,539.00)	
P180 LEP SUPPORT	1,679.32	
P201 RACE TO THE TOP	(1,680.00)	
P240 IDEA SPED	46,023.40	
PFR 240 SPEC ED - ROLLOVER	(48,161.68)	
P262 EARLY CHILDHOOD	0.73	
P274 CURRICULUM FRAMEWORKS	198.94	
P305 TITLE 1	(30,964.88)	
P305 TITLE 1 ROLLOVER	19,385.63	
P323 CHAPTER 1 PROGRAM IMPROVEMENT	35.68	
P400 PERKINS VOC. ED.	0.99	
P647 21st CENTURY LEARNING	0.47	
P738 K-12 LITERACY	5,375.00	
P780 ARRA STIMULUS SUPPORT	(10.00)	
FY2011:		
P140 EDUCATOR QUALITY	5,079.88	
P143 LEVEL 3 DISTRICT & SCHOOL ASSIST	10,499.85	
P170 TECHNOLOGY ENHANCEMENT	2,539.13	
P180 LEP SUPPORT	(314.29)	
P201 RACE TO THE TOP	(1,966.20)	
P220 LEVEL 3 DISTRICT & SCHOOL ASSIST.	4,500.00	
P240 IDEA SPED ENTITLEMENT	(19.28)	
P250 SPEC ED COMMUNITIES CARE	742.00	

P262 EARLY CHILDHOOD	2,665.68
P264 SURRICULUM INST. ASSESSMENT	8.80
P297 LITERACY GAP	(49.87)
P305 TITLE 1	(9,339.66)
P305B TITLE I ROLLOVER	1,877.66
P323 CHAPTER 1 PROGRAM IMPROVE	(9,576.00)
P354 LEARN & SERVE SCHOOL BASED	1.32
P400 PERKINS VOC. ED.	5,087.36
P647A 21st CENTURY LEARNING	5,739.38
P738 K-12 LITERACY	(314.00)
P760 ARRA FUNDS - STIMULUS	(7,350.60)
P770 TITLE I STIMULUS	29.56
P780 ARRA STIMULUS SUPPORT	5,467.73
FY2010:	
P140 EDUCATOR QUALITY	14,689.07
P160 ENHANCED ED TECH	3,525.57
P180 LEP SUPPORT	0.07
P240 IDEA SPED	0.02
P250 SPEC ED COMMUNITIES CARE	(909.00)
P250B SPED IDEA	2,169.61
P262 EARLY CHILDHOOD	14.92
P264 CURR INST ASSESSMENT	(0.03)
P305 TITLE I	905.73
P323 CH. 1 PROGRAM IMPROVEMENT	7,560.21
P331 DRUG FREE SCHOOLS	(8,645.89)
P354 LEARN & SERVE SCHOOL BASED	266.66
P411 PERKINS - SAFETY	51.27
P647A 21ST CENTURY LEARNING	(0.54)
P647B 21ST CENTURY LEARNING	(0.30)
P738 K-12 LITERACY	345.82
P760 ARRA-IDEA	8.86
P762 ARRA-IDEA EARLY CHILDHOOD	(0.01)
P770 TITLE 1 STIMULUS	0.15
P780 FY 10 ARRA FUNDS	0.23
FY2009:	
P140 EDUCATOR QUALITY	2,558.38
P160 ENHANCED ED TECH	2,309.35
P180 LEP SUPPORT	(5,144.51)
P240 IDEA SPED	2.01
P262 EARLY CHILDHOOD	0.09
P264 CURRICULUM INSTRUCT ASSESS	(0.76)
P274 CURRICULUM FRAMEWORK	(0.02)
P305 TITLE I	(2,620.01)
P323 CHAPTER 1 PROGRAM IMPROVEMENT	4,336.30
P331 DRUG FREE SCHOOLS	6,964.51
P354C COMMUNITY SERVICE LEARNING	(245.12)
P355 COMMUNITY SERVICE LEARNING	55.02
P647 21ST CENTURY LEARNING	1.30
FY2008:	
P140 EDUCATOR QUALITY	22.18
P160 ENHANCED ED TECH	1.01
P180 LEP SUPPORT	(1,031.39)
P240 IDEA SPED	(0.68)
P262 EARLY CHILDHOOD	0.09
P267 SECONDARY READING	(0.44)
P302 MEDIA CENTER	0.23
P305 TITLE I	(96.32)
P331 DRUG FREE SCHOOLS	(0.02)
P355 COMMUNITY SERVICE LEARNING	2.40
P728 READING FIRST	(0.06)
FY2007:	
P240 IDEA SPED ENTITLEMENT	(12,055.31)
P262 EARLY CHILDHOOD	(0.40)
P728 READING FIRST	(160.08)
FY2006:	
P305 TITLE I	(2,919.94)
P728 READING FIRST	(2,252.90)
FISCAL YEAR 2005:	
P160 ENHANCES ED TECH	(4,741.89)
P267 SECONDARY READING	(200.00)
P305 TITLE 1	(565.62)
P240 IDEA SPED	1,177.65
FISCAL YEAR 2004:	
P262 EARLY CHILDHOOD	(99.85)
P274 SPED CURRICULUM FRAMEWORKS	(747.46)
P305 TITLE I	(941.33)
P354 LEARN & SERVE SCHOOL BASED	(224.28)
P429 PERKINS NON TRADE	(560.18)
FISCAL YEAR 2003:	
P274 SPED CURRICULUM	(1,131.36)
P305 TITLE I	(1,693.40)

FISCAL YEAR 2002:		
P419 PERKINS NEW TECH	(228.31)	
P504 62000 STUDY GROUPS	(654.04)	
FISCAL YEAR 2001:		
P240 IDEA SPED	(10,914.49)	
		33,005.03
OTHER:		
GENERAL GOVERNMENT:		
EMERGENCY MANAGEMENT ACCOUNT	464.00	
PIONEER PARK DRIVE EXTENSION	36.00	
EMERGENCY PREPAREDNESS PLANNING	(2,235.88)	
FEMA REIMBURSE.	1,505.66	
DEPT OF COMMERCE-INDUSTRIAL ROAD	3,735.18	
ORCHARD HILL PARK DEVELOPMENT	(287.87)	
EMPG - CEMP	(887.09)	
ENERGY EFFICIENCY GRANT	(3,217.64)	
PUBLIC SAFETY:		
COPS FAST	(12,766.45)	
COPS MORE	12,187.19	
LOCAL LAW ENFORCEMENT	17,720.18	
JUSTICE ASSISTANCE GRANT	(1,490.22)	
POLICE TRAFFIC ENFORCEMENT	(2,515.04)	
POLICE - OFFICE OF JUSTICE	(86,351.13)	
ARRA - POLICE O.T.	0.00	
POLICE COPS HIRING	(249,362.91)	
FIRE PREVENTION GRANT	(3,369.01)	
FIRE - NIMS DIVE GRANT	0.00	
FEDERAL FIRE ACT COMMUNICATIONS	(1,879.90)	
FEMA-D.H.S.-FIRE EQUIPMENT	3,677.00	
FEDERAL FIRE PREVENTION ACT	1,461.51	
PUBLIC WORKS:		
MWPAT - WATER STIMULUS GRANT	14,922.60	
MWPAT - SEWER STIMULUS GRANT	(15,336.55)	
HUMAN SERVICES:		
HOMELAND SECURITY - HEALTH	0.00	
CULTURE & RECREATION:		
LIBRARY LSTA GRANT	0.01	
LIBRARY-LINCOLN EXHIBITION	2,011.26	(321,979.10)
STATE GRANTS:		
SCHOOL FISCAL YEAR 2013:		
P203 INNOVATION IMPLEMENTATION	(2,145.68)	
P220E LEVEL 3 DISTRICT ASSISTANCE	0.00	
P237 COORD. FAMILY & COMM EXCH.	10,053.52	
P290 ENHANCED SCHOOL HEALTH	15,585.99	
P298 EARLY CHILDHOOD PROG IMPROVEMEI	4,750.00	
P391 COMMUNITY PARTNERSHIP	(66.53)	
P625 4-8 SUMMER SUPPORT	(1,188.00)	
P701 FULL DAY KINDERGARTEN	(26,534.80)	
P806 EVIDENCED-BASED EARLY LITERACY	(3,084.99)	
SCHOOL FISCAL YEAR 2012:		
P237 COORD FAMILY & COMM EXCHANGE	205.76	
P290 ENHANCED SCHOOL HEALTH	(2,247.54)	
P391 EARLY CHILDHOOD	0.12	
P625 ACADEMIC SUPPORT	0.00	
P632 ACADEMIC SUPPORT SERVICE	(6,461.28)	
P701 KINDERGARTEN ENHANCEMENT	(0.52)	
SCHOOL FISCAL YEAR 2011:		
P220E LEVEL 3 DISTRICT & SCHOOL ASST.	1,140.00	
P237 COORD. FAMILY & COMM. EXCH.	(133.24)	
P257 SPED TIERED	(1,669.00)	
P290 ENHANCED SCHOOL HEALTH	0.00	
P310B MCKINNEY HOMELESS	737.66	
P625 ACADEMIC SUPPORT	(8,395.34)	
P625B STUDENT SUPPORT SERVICES	1,875.00	
P632 ACADEMIC SUPPORT SERVICE	3,070.12	
P701 KINDERGARTEN ENHANCEMENT	(0.47)	
SCHOOL FISCAL YEAR 2010:		
P221 DROPOUT PREVENTION	10.63	
P237 COORD FAMILY ENGAGEMENT	150.07	
P290 ENHANCED SCHOOL HEALTH	0.28	
P310B MCKINNEY HOMELESS	0.12	
P592 PARTNER. FOR STUDENT SUCCESS	983.99	
P701 KINDERGARTEN ENHANCEMENT	(0.65)	
SCHOOL FISCAL YEAR 2009:		
P194 SAFE SCHOOL II	3.40	
P226 EXPANDED LEARNING	(1,426.00)	
P290 ENHANCED SCHOOL HEALTH	1,496.93	
P310 MCKINNEY-VENTO HOMELESS	(0.25)	
P391 EARLY CHILDHOOD	0.64	
P701 KINDERGARTEN ENHANCEMENT	(26.42)	
SCHOOL FISCAL YEAR 2008:		
P124 FOUNDATION AWARD GRANT	2,742.76	
P290 ENHANCED SCHOOL HEALTH	(1.08)	

P632 ACADEMIC SUPPORT	90.22	
P701 KINDERGARTEN ENHANCEMENT	945.38	
P731 BAYSTATE READERS	525.42	
SCHOOL FISCAL YEAR 2006:		
P574 EARLY LITERACY	(190.59)	
P703 HOME LITERACY	(1.87)	
FISCAL YEAR 2005:		
P391 EARLY CHILDHOOD	(1,823.68)	
P574 EARLY LITERACY	(0.65)	
FISCAL YEAR 2004:		
P574 EARLY LITERACY	(13.91)	
FISCAL YEAR 2003:		
P349 HEALTH PROTECTION	(1,266.00)	
P625 4-8 SUMMER ACADEMIC SUPPORT	(2,975.74)	
P627 HIGH SCHOOL IMPROVEMENT	(431.58)	
P628 ELEMENTARY SCHOOL WIDE LITERACY	(3,800.00)	
P639 LITERACY SUPPORT	(15,685.53)	
P703 PARENT/CHILD	(3,510.00)	
FISCAL YEAR 2002:		
P368 P.A.L.M.S	(69.96)	
P597 CLASS 2003 SUMMER SUPPORT	(7,611.00)	(46,394.29)
OTHER:		
GENERAL GOVERNMENT:		
EXPEDITED PERMITTING	63,913.00	
GREEN COMMUNITIES ENERGY GRANT	55,550.75	
SOUTHGATE PARK - MORE GRANT	4,096.83	
ELECTION REIMBURSEMENT	1,405.34	
GATEWAY CITIES PROGRAM	580.20	
LEPC - EMERGENCY MANAGEMENT	142.71	
ROCKWELL VILLAGE	48.12	
TANZIO ROAD - MORE GRANT	(4,926.65)	
STRATEGIC PLANNING	49.30	
LEMA - CITIZEN CORP	(9,207.70)	
PUBLIC SAFETY:		
POLICE - CLICK OR TICKET	(2,158.64)	
POLICE PUBLIC SAFETY	1,571.83	
POLICE HIGHWAY SAFETY	9,794.90	
POLICE "WATCH YOUR CAR"	135.00	
D.A.R.E.	4,046.08	
HAZMAT TRAINING	7,619.29	
DRUG INVESTIGATIONS	4,185.28	
CHILD PASSENGER SAFETY	49.49	
VIOLENCE AGAINST WOMEN ACT	(13,321.70)	
POLICE - E911 INCENTIVE	(115,628.17)	
POLICE ANTI-DRUG	0.00	
DFS SAFE GRANT	(810.66)	
COMMUNITY POLICING	495.79	
FIRE MDU DEPLOYMENT	3,318.41	
SAFE-FIRE	4,876.44	
FIRE DIVE EQUIPMENT	189.92	
FIRE-CHILD SAFETY SEATS	1,845.66	
FIRE - EQUIPMENT	273.52	
EDUCATION:		
MSBA	0.00	
PUBLIC WORKS:		
WASTEWATER TREATMENT	885.69	
D.E.P. RECYCLING	2,342.63	
HUMAN SERVICES:		
COUNCIL FOR AGING	78,604.17	
CULTURE & RECREATION:		
PUBLIC LIBRARIES	0.00	
ARTS COMMISSION	10,741.44	
CONSERVATION & RECREATION	10,518.24	
CONSERVATION & REC - DAM REPAIR	481.13	
BARRETT POND DAM - REHAB PROJECT	0.00	
ADAMS ACT PROGRAM	6,051.02	
DOYLE FIELD RENOVATIONS	(6,299.98)	
MONOOSNOC BROOK PROJECT	(4,104.65)	
BARRETT POND	0.00	117,354.03
REVOLVING FUNDS:		
SCHOOL:		
LOST BOOK FUND	375.00	
DOYLE FIELD BLEACHERS	312.86	
SCHOOL CHOICE	2,247,894.81	
SCHOOL ATHLETICS	54,986.74	
SCHOOL LUNCH - FUND BALANCE	(191,236.77)	
DRIVER TRAINING	101,865.55	
CONTINUING EDUCATION	10,252.31	
SUMMER SCHOOL	44,224.83	
TRADE SCHOOL	36,306.35	
DAY CARE FEES	251,731.53	
SCHOOL RENTAL FEE'S	7,519.70	
DISTRIBUTIVE EDUCATION	0.00	
SCHOOL TRANSPORTATION	207,320.11	

PRE-KINDERGARTEN FEE'S	360,659.81	
COMPUTER SCHOOL	3,130.00	
CIRCUIT BREAKER SPED FUNDS	1,292,133.29	
HIGH SCHOOL S.A.A.	53,958.80	
MISC. SCHOOLS S.A.A.	74,495.05	4,555,929.97
OTHER:		
RECREATION	153,829.90	
GALLAGHER BUILDING	365,522.51	
DAMAGES & INSURANCE RECOVERY	77,014.28	
GROWTH CONFERENCE PLANNING	407.76	596,774.45
APPROPRIATION BALANCES:		
REVENUE APPROPRIATIONS	4,334,102.39	
NON-REVENUE APPROPRIATION	2,486,171.97	
WATER REVENUE APPROPRIATIONS	423,985.81	
SEWER REVENUE APPROPRIATIONS	1,365,545.70	
CDBG APPROPIATIONS	3,577.21	8,613,383.08
SALE OF REAL ESTATE FUND		2,842.00
LOANS AUTHORIZED / UN-ISSUED		10,877,039.00
RECEIPTS RESERVED FOR APPROPRIATIONS:		
STABILIZATION FUND	12,547,063.82	
G.F. CAPITAL INVESTMENT PROGRAM	158,192.00	
LIBRARY STATE AID	100,763.17	
PARKING FEES	27,405.36	
WETLAND FEES	50,474.04	
WEIGHTS & MEASURES	20,846.58	
DISABILITY PARKING FINES	2,262.50	
HIGHWAY STATE AID	(50,582.52)	12,856,424.95
OVERLAY RESERVED FOR ABATEMENT:		
LEVY OF 2013	356,685.88	
LEVY OF 2012	1,031,541.66	
LEVY OF 2011	476,733.21	
LEVY OF 2010	32,678.80	
LEVY OF 2009	(49,869.21)	
LEVY OF 2008	22,596.91	
LEVY OF 2007	25,831.38	
LEVY OF 2006	23,903.17	
LEVY OF 2005	24,319.30	
LEVY OF 2004	15,167.30	
LEVY OF 2003	17,112.10	
LEVY OF 2002	20,777.15	
LEVY OF 2001	35,416.87	
LEVY OF 2000	20,505.76	
LEVY OF 1999	18,878.86	
LEVY OF 1998	16,847.32	
LEVY OF 1997	16,048.57	
LEVY OF 1996	13,442.13	
LEVY OF 1994	23,754.72	2,142,371.88
REVENUE RESERVED UNTIL COLLECTED:		
MOTOR VEHICLE EXCISE	1,572,224.09	
TAX TITLES	2,670,158.38	
SPECIAL TAXES	17,740.52	
DEPARTMENTAL	2,247,368.02	
CEMETERY	35,315.00	
WATER	1,122,150.11	
SEWER RECEIVABLES	1,147,327.20	
FEDERAL/STATE AID	9,238,950.69	18,051,234.01
RESERVE FOR PETTY CASH		1,869.00
EXCESS AND DEFICIENCY ACCOUNT		9,961,192.20
95,786,880.05		95,786,880.05

Respectfully Submitted,

John J. Richard
City Comptroller

CITY OF LEOMINSTER
BALANCE SHEET - JUNE 30, 2013
DEFERRED REVENUE ACCOUNT

PERFORMANCE BONDS-OTHER ASSETS	466,163.02		PLANNING DEPT-SUB-DIVISIONS	466,163.02	
APPORTIONED SEWER ASSESSMENTS NOT YET DUE	5,068.80		APPORTIONED SEWER ASSESSMENTS REVENUE RESERVED	5,068.80	
C.D.B.G.. REHABILITATION LIENS	3,191,453.93		C.D.B.G. REHABILITATION LOANS	3,191,453.93	
H.O.D.A.G. HOUSING GRANT NOT YET DUE	2,426,711.00		DUE ON SALE OF PROPERTY H.O.D.A.G. DEFERRED REVENUE (WHITNEY CARRIAGE PROJECT)	2,426,711.00	
		6,089,396.75			6,089,396.75

DEBT ACCOUNTS

NET FUNDED OR FIXED DEBTS:			SERIAL LOANS		
INSIDE DEBT LIMIT:			INSIDE DEBT LIMIT:		
GENERAL FUND:			GENERAL FUND:		
SOUTHEAST SCHOOL PLANS	325,000.00		SOUTHEAST SCHOOL PLANS	325,000.00	
LIBRARY RENOVATION/EXPANSION	4,540,000.00	$ 4,865,000.00	LIBRARY RENOVATION/EXPANSION	4,540,000.00	$ 4,865,000.00
OUTSIDE DEBT LIMIT:			OUTSIDE DEBT LIMIT:		
HIGH SCHOOL/RENOVATION/EXPANSION	9,155,000.00		HIGH SCHOOL/RENOVATION/EXPANSION	9,155,000.00	
WASTEWATER:			WASTEWATER:		
SEWER I/I PROJECT	1,447,300.00		SEWER I/I PROJECT	1,447,300.00	
SEWER IMPROVEMENT PROJECTS	1,050,000.00		SEWER IMPROVEMENT PROJECTS	1,050,000.00	
SEWER SYSTEM IMPROVEMENT (CWS09-20A)	11,835,720.00		SEWER SYSTEM IMPROVEMENT (CWS09-20A)	11,835,720.00	
SEWER SYSTEM IMPROV (CWS09-20)	5,337,217.00		SEWER SYSTEM IMPROV (CWS09-20)	5,337,217.00	
HARVARD ST. SEWER INTERCEPTOR	1,159,888.69		HARVARD ST. SEWER INTERCEPTOR	1,159,888.69	
WATER:			WATER:		
WATER SYSTEM IMPROV (DW08-12)	6,471,566.00		WATER SYSTEM IMPROV (DW08-12)	6,471,566.00	
WATER SYSTEM IMPROV (DWS08-12)	7,002,819.00		WATER SYSTEM IMPROV (DWS08-12)	7,002,819.00	
WATER SYSTEM IMPROVEMENT (DWS08-12A)	2,100,349.00		WATER SYSTEM IMPROVEMENT (DWS08-12A)	2,100,349.00	
WATER SYSTEM IMPROVEMENTS - 2005	2,220,000.00		WATER SYSTEM IMPROVEMENTS	2,220,000.00	
WATER TREATMENT FACILITY - (99-08)	1,900,000.00		WATER TREATMENT FACILITY	1,900,000.00	
WATER SYSTEM IMPROVEMENTS-2007	855,000.00		WATER SYSTEM IMPROVEMENTS-2007	855,000.00	
WATERSHED LAND PURCHASED	380,000.00	$ 50,914,859.69	WATERSHED LAND PURCHASED	380,000.00	$50,914,859.69
		$ 55,779,859.69			$55,779,859.69

	7/1/2012	Internal Borrowings	Drawdowns	Proceeds	Proceeds	Paybacks of Temporary Loans	Available	Expenses	Balance
General Fund:									
High School Renovations	$ 2,573,948.64	$ 10,845,100.35		$4,000,000.00	$9,155,000.00	$ 8,890,742.35	$17,683,306.64	$ 15,343,733.19	$2,339,573.45
Skyview Middle School	$ 324.54						$ 324.54	$ -	$ 324.54
School Additions Refund Loan	$ 7,635.40						$ 7,635.40	$ -	$ 7,635.40
Elementary School Design	$ 6,518.67						$ 6,518.67	$ -	$ 6,518.67
Southeast School Design	$ 49,588.98						$ 49,588.98	$ -	$ 49,588.98
School System Improvements	$ 2,806.83						$ 2,806.83	$ -	$ 2,806.83
Water Special Revenue Fund:									
Water Improvements - W.M.P.A.T.	$ 586,182.15		$ 324,831.61				$ 911,013.76	$ 838,099.87	$ 72,913.89
Wastewater Special Revenue Fund:									
Infiltration/Inflow Project	$ 1,020.75						$ 1,020.75	$ -	$ 1,020.75
Harvard St. Interceptor	$ 3,789.45						$ 3,789.45	$ -	$ 3,789.45
Sewer System Improvements	$ 870,049.96		$ 4,947,211.01				$ 5,817,260.97	$ 5,815,260.97	$ 2,000.00
Totals:	$ 4,101,865.37	$ 10,845,100.35	$ 5,272,042.62	$4,000,000.00	$9,155,000.00	$ 8,890,742.35	$24,483,265.99	$ 21,997,094.03	$2,486,171.96

CITY OF LEOMINSTER, MASSACHUSETTS
BALANCE SHEET - JUNE 30, 2013
TRUST AND INVESTMENT ACCOUNT

TRUST AND INVESTMENT FUNDS:		IN CUSTODY OF CITY TREASURER:	Non Expendable	Expendable	Total
		WELFARE FUNDS:			
		PRINCIPLE:			
TRUST FUNDS IN CUSTODY OF CITY TREASURER	1,923,120.34	LEONARD BURRAGE	2,534.23	8,416.42	10,950.65
		CORNELIA A. TILTON	418.04	1,188.03	1,606.07
		NANCY D. PATCH	1,672.18	4,891.23	6,563.41
INVESTMENT FUNDS IN CUSTODY OF CITY TREASURER	814,603.82	HARTWELL-SMITH	1,687.15	2,883.92	4,571.07
		HANNAH S. COLBURN	1,684.16	5,269.04	6,953.20
		PORTER E. OSBORNE	836.09	2,496.01	3,332.10
		BERNARD DOYLE	2,534.23	8,424.52	10,958.75
		LYDIA B. HASKELL	2,696.24	12,016.61	14,712.85
		ELZADA M. WILLARD	3,011.32	18,909.56	21,920.88
		PETER MCKENNA	22,130.03	102,056.73	124,186.76
		TOTAL WELFARE FUNDS	$39,203.67	$166,552.07	$205,755.74
		LIBRARY FUNDS:			
		LEOMINSTER LIONS CLUB	3,177.66	123.87	3,301.53
		LEONARD BURRAGE	1,673.75	91.73	1,765.48
		JOEL W. STEARNS	700.00	128.95	828.95
		JOHN C. STRATTON	418.00	28.00	446.00
		HENRIETTA GATES	4,188.02	212.94	4,400.96
		GEORGE F. WHITNEY	418.00	106.99	524.99
		JOSEPH A. GOODHUE	400.00	2,204.92	2,604.92
		MUSEUM	0.00	220.78	220.78
		HORTENSE K. BURRAGE	9,006.01	118.97	9,124.98
		DR. WILLIAM DODGE	2,136.80	125.17	2,261.97
		BERENBERG	0.00	846.40	846.40
		PETER MCKENNA	6,022.47	288.28	6,310.75
		FRANCES M. LOCKEY	1,003.74	290.76	1,294.50
		GRACE V. CHANDLER	4,014.98	205.80	4,220.78
		MARY E. BUTTERICK	6,500.00	212.73	6,712.73
		RALPH L. JEWETT	3,642.00	193.40	3,835.40
		MARJORIE WATKINS	2,981.74	587.99	3,569.73
		J.D. MILLER	4,014.98	1,331.17	5,346.15
		MARY TOOLIN-ST.CYR. MEMORIAL	0.00	10.54	10.54
		ST.CYR MEMORIAL	76.00	76.81	152.81
		BEVERSTOCK BOOKS	25,059.25	1,257.11	26,316.36
		HERMAN NELSON CURTIS	10,815.51	505.08	11,320.59
		COOK CHARITABLE	5,639.86	398.72	6,038.58
		CONSTANCE MARK	9,632.04	201.14	9,833.18
		ROBERT AND JANET GOLDMAN	14,746.31	285.88	15,032.19
		TOTAL LIBRARY FUNDS	$116,267.12	$10,054.13	$126,321.25
		CEMETERY FUNDS:			
		MANSON D. HAWS	2,011.66	1,703.05	3,714.71
		SECURITY MAUSOLEUM	11,566.40	30,684.26	42,250.66
		MARY E. BUTTERICK-IMPROVEMENT	10,025.00	18,359.34	28,384.34
		ALBERT W. HALL IMPROVEMENT	804.18	5,755.03	6,559.21
		ORNAN S. COOK, FLOWER	5,926.82	23,275.35	29,202.17
		JENNIE S. RICHARDSON FLOWER		417.96	417.96
		L.S. BARNES, FLOWER	502.02	2,875.57	3,377.59
		BARNABY-FLOWERS	502.02	1,732.39	2,234.41
		PERPETUAL CARE GENERAL	0.00	1,149,989.41	1,148,814.41
		PERPETUAL CARE - ST. LEO'S	0.00	1,175.00	1,175.00
		PERPETUAL CARE - TILTON GENERAL	837.18	10,825.31	11,662.49
		PERPETUAL CARE - BUTTERICK	2,500.00	7,389.65	9,889.65
		TOTAL CEMETERY FUNDS	34,675.28	1,254,182.32	1,287,682.60
		SCHOOL FUNDS:			
		PRINCIPLE:			
		BEVERSTOCK SCHOLARSHIP	19,126.18	87.77	19,213.95
		RALPH ROBERTSON SCHOLARSHIP	1,816.75	0.00	1,816.75
		J. HENRY KENDAL HIGH SCHOOL	2,509.00	8,727.85	11,236.85
		COMMONWEALTH PLASTICS SCHOLARSHIP	0.00	9.74	9.74
		DAVID MATTHEW SCHOLARSHIP	1,149.09	0.00	1,149.09
		HIGH SCHOOL MISCELLANEOUS:			
		CLASS OF 1942 SHOLARSHIP	0.00	90,526.03	90,526.03
		VIETNAM VETERANS SCHOLARSHIP	0.00	16,222.14	16,222.14
		FORTNIGHTLY CLUB	0.00	16,311.58	16,311.58
		D.J. CORMIER SCHOLARSHIP	0.00	6,416.70	6,416.70
		C. DECICCO MEMORIAL	0.00	3,244.65	3,244.65

	CARNEY SCHOLARSHIP	0.00	28,323.66	28,323.66
	BRIAN WALSH SCHOLARSHIP	0.00	3,252.02	3,252.02
	JOHN JOYCE SCHOLARSHIP	0.00	16,529.96	16,529.96
	ELIZABETH MORRILL SCHOLARSHIP	0.00	11,372.03	11,372.03
	RALPH & ELLEN CROSSMAN SCHOLARSHIP	0.00	8,427.63	8,427.63
	WALTER DEACON SCHOLARSHIP	0.00	4,820.20	4,820.20
	SHAWN CARR MEMORIAL SCHOLARSHIP	0.00	19,911.35	19,911.35
	ANGELO A. PICUCCI SCHOLARSHIP	0.00	26,952.59	26,952.59
	TOBIN LIBRARY HIGH SCHOOL	0.00	4,868.17	4,868.17
	TOTAL SCHOOL FUNDS	24,601.02	266,004.07	290,605.09
	MISCELLANEOUS TRUST FUNDS:			
	CONSERVATION COMMISSION FUND	200.00	479.38	679.38
	RALPH L. JEWETT, SENIOR CITIZENS FUNDS	3,642.00	8,434.28	12,076.28
	TOTAL MISCELLANEOUS TRUST FUNDS:	3,842.00	8,913.66	12,755.66
	INVESTMENT FUNDS:			
	CEMETERY SALE OF LOTS FUND	609,341.85	205,261.97	814,603.82
	TOTAL INVESTMENT FUNDS	609,341.85	205,261.97	814,603.82
TOTAL TRUST AND INVESTMENT FUND 2,737,724.16	TOTAL TRUST AND INVESTMENT FUNDS	$827,930.94	$1,910,968.22	$2,737,724.16

CITY OF LEOMINSTER, MASSACHUSETTS
FEDERAL COMMUNITY DE)PMENT PROGRAM
BALANCE SHEET - . .E 30, 2013

	AUTHORIZED APPROPS	APPROP. ENCUMBERED TRANSFERS	PROGRAM INCOME	TOTAL BUDGET	EXPENSES	BALANCE AVAILA JECT TO FUNI
FISCAL 2013 PROGRAMS						
CDBG ADMINISTRATION SALARY	48,393.00	2,040.05	0.00	50,433.05	50,433.05	0.00
SUMMER YOUTH SALARY & WAGES	11,000.00	(214.00)	0.00	10,786.00	10,786.00	0.00
CDBG CODE ENFORCEMENT SALARIES	55,543.00	3,602.30	0.00	59,145.30	59,145.30	0.00
CDBG HOUSING REHAB SALARIES	31,734.00	7,760.68	0.00	39,494.68	39,494.68	0.00
CDBG ECONOMIC DEVELOPMENT S&W	51,476.00	3,623.84	0.00	55,099.84	55,099.84	0.00
CDBG ADMINISTRATION EXPENSE	17,569.00	2,606.41	6,796.03	26,971.44	10,104.90	16,866.54
SUMMER YOUTH EXPENSES	1,500.00	(524.37)	0.00	975.63	784.18	191.45
CDBG CODE ENFORCEMENT EXPENSE	22,754.00	9,473.01	0.00	32,227.01	32,227.01	0.00
CDBG HOUSING REHAB EXPENSE	6,000.00	1,357.92	0.00	7,357.92	7,357.92	0.00
CDBG SPANISH CENTER OUTREACH WORKER	2,500.00	(1,000.00)	0.00	1,500.00	1,500.00	0.00
CDBG ECONOMIC DEVELOPMENT EXPENSE	20,883.00	(606.00)	0.00	20,277.00	20,277.00	0.00
BATTERED WOMEN'S INC	2,200.00	0.00	0.00	2,200.00	2,200.00	0.00
BEACON OF HOPE	4,000.00	0.00	0.00	4,000.00	4,000.00	0.00
MAYOR'S OFFICE - ENERGY ASSISTANCE	10,000.00	(443.73)	0.00	9,556.27	9,556.27	0.00
BOY'S & GIRL'S CLUB	2,200.00	0.00	0.00	2,200.00	2,200.00	0.00
MONT. OPPORTUNITY COUNCIL	4,500.00	(4,500.00)	0.00	0.00	0.00	0.00
RECREATION DEPT-SUMMER PROGRAM	2,000.00	0.00	0.00	2,000.00	2,000.00	0.00
MONT ADDICTION COUNCIL	3,500.00	0.00	0.00	3,500.00	3,500.00	0.00
MAYOR'S OFFICE - STATE POOL FEE	1,500.00	0.00	0.00	1,500.00	1,500.00	0.00
MONT HOME CARE CORPORATION	4,900.00	(215.53)	0.00	4,684.47	4,684.47	0.00
MONT INTERFAITH HOSPITALITY	6,422.00	0.00	0.00	6,422.00	6,422.00	0.00
HOUSING REHAB CONSTRUCTION	63,412.00	121,734.92	127,950.97	313,097.89	106,847.35	206,250.54
DPW SIDEWALK PROGRAM	15,000.00	15,000.00	0.00	30,000.00	616.44	29,383.56
S.A.C. - SUMMER PROGRAM	2,500.00	1,000.00	0.00	3,500.00	3,500.00	0.00
HUD 108 LOAN	0.00	199,930.00	0.00	199,930.00	199,829.18	100.82
	$391,486.00	$360,625.50	$134,747.00	$886,858.50	$634,065.59	$252,792.91

BALANCE JULY 1, 2013	$1,788.26
LETTER OF CREDIT DRAWDOWNS THRU JUNE 30, 2013	$301,177.54
HUD 108 LOAN PROCEEDS	$199,930.00
PROGRAM INCOME	$134,747.00
TOTAL AVAILABLE FOR DISBURSEMENT	$637,642.80
DISBURSEMENTS THRU JUNE 32, 2013	$634,065.59
BALANCE JUNE 30, 2013	$3,577.21