CITY OF LEOMINSTER, MASSACHUSETTS
BALANCE SHEET - JUNE 30, 2014

ASSETS

CASH:		
REVENUE CASH	55,711,726.53	
NON-REVENUE CASH	642,659.51	
CDBG CASH	(73,577.83)	56,280,808.21
PETTY CASH ADVANCE	1,869.00	1,869.00
ACCOUNTS RECEIVABLE:		
TAXES:		
LEVY OF 2014:		
REAL ESTATE	643,068.00	
PERSONAL PROPERTY	36,873.46	
LEVY OF 2013:		
REAL ESTATE	61.42	
PERSONAL PROPERTY	27,905.33	
LEVY OF 2012:		
REAL ESTATE	4,028.06	
PERSONAL PROPERTY	27,329.70	
LEVY OF PREVIOUS YEARS:		
REAL ESTATE	38,425.14	
PERSONAL PROPERTY	58,372.16	836,063.27
MOTOR VEHICLE EXCISE:		
LEVY OF 2014:	658,611.63	
LEVY OF 2013	138,434.30	
LEVY OF 2012	52,371.75	
LEVY OF 2011	35,814.02	
LEVY OF 2010	34,749.93	
LEVY OF 2009	39,714.40	
LEVY OF 2008	46,491.92	
LEVY OF 2007	44,627.42	
LEVY OF 2006	39,288.75	
LEVY OF 2005	37,156.62	
LEVY OF 2004	34,561.29	
LEVY OF 2003	34,054.07	
LEVY OF 2002	30,333.31	
LEVY OF 2001	28,417.16	
LEVY OF 2000	21,517.59	
LEVY OF 1999	23,122.98	
LEVY OF 1998	18,782.25	
LEVY OF 1997	20,528.91	
LEVY OF 1996	19,905.10	
LEVY OF 1995	23,905.49	
LEVY OF 1994	22,122.64	
LEVY OF 1993	23,914.23	
LEVY OF 1992	29,006.55	
LEVY OF 1991	41,601.90	1,499,034.21
TAX TITLES AND POSSESSIONS:		
TAX TITLES	2,249,200.67	
POSSESSIONS	591,626.18	2,840,826.85
DEPARTMENTAL:		
RENT OF PUBLIC PROPERTY	1,728.75	
BUILDING INSPECTOR	1,940.00	
COUNCIL FOR AGING	586.49	
STREET OPENINGS	105.00	
ASSESSORS - 38D FEES	3,950.00	
AMBULANCE II	2,385,251.19	
FIRE ALARM MONITORING	43,250.00	
LICENSE COMMISSION	5,375.00	
VETERANS SERVICES	331,260.00	
PRIVATE DETAILS - POLICE	125,135.79	
PRIVATE DETAILS - FIRE	697.00	
PRIVATE DETAILS - CITY HALL	-	2,899,279.22
WATER:		
WATER RATES - CH. 44 SEC. 53E	1,071,315.37	
WATER SERVICES	12,915.08	
WATER LIENS A.T.T. FY 2014	35,703.86	
WATER LIENS A.T.T. FY 2013	-	1,119,934.31
WASTEWATER TREATMENT:		
SEWER FEES	1,155,375.68	
SEPTAGE CHARGES	8,767.00	
SEWER LIENS A.T.T. - FY 2014	36,585.44	

LIABILITIES AND RESERVES

TEMPORARY LOANS:		
HIGH SCHOOL RENOVATION PROJECT	4,231,859.00	
FALL BROOK SCHOOL RENOVATION	306,959.00	
SOUTHEAST SCHOOL RENOVATION	661,182.00	
M.W.P.A.T.		
WASTEWATER PROJECT	8,000,000.00	13,200,000.00
PAYROLL DEDUCTIONS:		
FEDERAL TAXES	1.74	
LIFE INSURANCE	197.52	
OPTIONAL LIFE INSURANCE	0.00	
TAX SHELTERED ANNUITY	265.00	
DEFERRED COMPENSATION	430.90	
DEFERRED COMPENSATION - OBRA	(92.62)	
SCHOOL CLERKS	0.01	
MEDICARE DEDUCTIONS	2.12	
TEACHER'S RETIREMENT	26.10	
SICK LEAVE BANK	40.03	870.80
GUARANTEE DEPOSITS:		
POLICE FEDERAL FORFEITURE	35,281.53	
POLICE CONFISCATED FUNDS	58,918.58	
FORSYTHIA RD - SITE IMPROVEMENT	11,587.94	
TAX ESCROW	36,675.98	
MISCELLANEOUS ACCOUNTS	(7,191.05)	
SITE PLANS - MISC	3,800.00	
NEXTEL SECURITY DEPOSIT	2,600.00	141,672.98
AGENCY:		
PRIVATE DETAILS - POLICE	883.05	
PRIVATE DETAILS - CITY HALL	2,019.24	
PRIVATE DETAILS - FIRE	35,720.55	
F.L.L.A.C.	17,307.21	
SPORTING LICENSES DUE STATE	6,352.87	
PLANNING - LINCOLN PARK PROJECT	16,383.93	
DEPUTY FEE'S RESERVED	(4,346.96)	
HEALTH TOBACCO ALLIANCE	(59,531.30)	
FIREARMS RECORD KEEPING	98,914.60	
D..P.W. GUARANTEE DEPOSITS	206,402.46	
DEPUTY COLLECTIONS	(2,220.84)	
PLANNING - PERFORMANCE BONDS	161,101.11	
ALS RECEIPTS RESERVED	2,468.45	
PURCHASING DEPOSITS	800.00	482,254.37
TAILINGS:		
UNCLAIMED CHECKS	80,059.86	80,059.86
GIFTS AND BEQUESTS:		
SCHOOL:		
SCHOOL ELFUN	(64.27)	
SCHOOL SPECIAL DONATIONS	210,639.86	
SCHOOL LAWSUIT	50.00	
SCHOOL BELL ATLANTIC	1,682.16	
CHARTER ESSENTIAL SCHOOL	461.60	
SCHOOL E-RATE ACCOUNT	203,971.70	
OTHER:		
GENERAL GOVERNMENT:		
DISABILITY COMMISSION	488.76	
OPEN SPACE FUND	4,432.77	
"WELCOME TO LEOMINSTER" SIGN	59.55	
HISTORICAL COMMISSION	47.83	
EMERGENCY MANAGEMENT	2,489.63	
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	3,683.41	
POLICE K-9 DOG SERVICES	(25.81)	
DRUG & ALCOHOL	1,401.16	
YOUTH COMMISSION	155.26	
TRAFFIC IMPROVEMENTS	48,523.00	
FIRE EQUIPMENT	20,561.36	
FIRE RELIEF FUND	8,343.32	
POLICE PUBLIC SAFETY EQUIPMENT	2,413.67	
PUBLIC WORKS:		
CEMETERY	6,557.61	

SANITATION CHARGES	851.93	
SEWER LIENS A.T.T. - FY 2013	-	
SEWER BETTERMENT	274.56	1,201,854.61
FEDERAL/STATE AID:		
C.D.B.G. LETTER OF CREDIT	385,837.73	
W.P.A.T. BAN PROCEEDS - WASTEWATER	6,464,595.69	
W.P.A.T. BOND PROCEEDS SEWER SYS	-	6,850,433.42
LOANS AUTHORIZED	17,050,649.00	17,050,649.00

HOME COMPOSTING BINS	1,039.25	
MAYOR'S TREE DONATION	(69.87)	
LEGATE HILL RD RECONSTRUCTION	3,000.00	
STORM DAMAGES	7,000.00	
CONSERVATION COMM LAND PURCHASES	1,000.00	
HUMAN SERVICES:		
COUNCIL FOR AGING - DONATIONS	70,587.56	
LEGACY PROJECT	(253.50)	
TOBACCO ALLIANCE	13,286.13	
ELDERLY AND DISABLED TAX ASSISTANCE	6,045.92	
VETERANS/PINE GROVE	935.60	
MONUMENT DONATIONS	5,841.92	
EMERGENCY FUEL ASSISTANCE	2,026.60	
CULTURE & RECREATION:		
ARTIST GATEWAY DONATIONS	7,144.84	
SHOLAN FARMS	498.21	
TWIN CITY REALTY	500.00	
DOYLE FIELD PRESS BOS	7.29	
JOHNNY APPLESEED FESTIVAL	15,372.31	
LIBRARY	43,195.81	
CULTURAL COMMISSION	195.11	
DOYLE FIELD COMMISSION	(6,216.47)	
STARBURST	7,372.87	
MAYOR'S CHRISTMAS DECORATIONS	0.00	
LIBRARY LITERACY	15.11	
RECREATION PLAYGROUNS	460.83	704,056.65
TRUST FUNDS:		
WORKER'S COMPENSATION FUND 2014	245,522.00	
WORKER'S COMPENSATION FUND 2013	239,662.00	
WORKER'S COMPENSATION FUND 2012	118,055.53	
WORKER'S COMPENSATION FUND 2011	52,107.50	
WORKER'S COMPENSATION FUND 2010	4,136.46	
WORKER'S COMPENSATION FUND 2009	3,400.23	
SCHOLARSHIP	7,905.00	
PERPETUAL CARE	6,125.00	
SALE OF LOTS	8,025.00	
CHARITY	582.80	
SCHOOL KENDALL FUND	178,314.96	
LIBRARY	4,804.42	
PROPERTY/LIABILITY INSURANCE	2,607.52	
LAW ENFORCEMENT	0.00	
UNEMPLOYMENT INSURANCE	16,443.21	
CEMETERY IMPROVEMENT	(100.00)	
OPEB LIABILITY TRUST	7,711,137.33	
GROUP INSURANCE CLAIMS TRUST:		
CLAIMS TRUST - FY 2015 - DEDUCTIONS	153,748.13	
CLAIMS TRUST - NEW PLAN DESIGN IBNR	1,657,720.82	
CLAIMS TRUST - FUND BALANCE	6,737,433.05	17,147,630.96
FEDERAL GRANTS:		
FY 2014:		
P140 EDUCATOR QUALITY	(23,491.10)	
P180 LEP SUPPORT	(6,125.41)	
P180 LEP SUPPORT - ROLLOVER	944.00	
P201 RACE TO THE TOP	11,871.10	
P240 SPED ENTITLEMENT	(43,795.07)	
P262 EARLY CHILDHOOD	740.47	
P274 SPED CURRICULUM FRAMEWORKS	(2,633.22)	
P305 TITLE I	(66,029.00)	
P323 CHAPTER 1 PROGRAM	7,093.00	
P648 CDC ADOLESCENT	675.00	
P400 PERKINS VOCATIONAL ED	(9,369.86)	
P409 ALLOCATION - OTHER	10,941.00	
P738 K-12 LITERACE	2,050.00	
FISCAL YEAR 2013:		
P140 EDUCATOR QUALITY	11,249.44	
P140 EDUCATOR QUALITY ROLLOVER	794.12	
P143 LEVEL 3 DISTRICT & SCHOOL	(20,336.00)	
P180 LEP SUPPORT	0.54	
P201 RACE TO THE TOP	2.94	
P240 IDEA SPED	17,395.66	
P240 SPED ED ROLLOVER	0.00	
P255 MATH SPED LEADERSHIP	7,388.00	
P262 EARLY CHILDHOOD	0.10	
P305 TITLE I	(5,030.93)	
P647 21ST CENTURY LEARNING	(0.08)	
P738 K-12 LITERACY	(5,375.00)	
FISCAL YEAR 2012:		
P140 EDUCATOR QUALITY	16,290.00	
P143 LEVEL 3 DISTRICT & SCHOOL ASST	(285.00)	
P170 TECHNOLOGY ENHANCEMENT	(2,539.00)	

P201 RACE TO THE TOP	(1,680.00)	
P240 IDEA SPED ENTITLEMENT	0.00	
PFR 240 SPEC ED - ROLLOVER	(2,138.28)	
P305 TITLE I	(10,922.64)	
P780 ARRA STIMULUS SUPPORT	(10.00)	
FISCAL YEAR 2011:		
P180 LEP SUPPORT	(314.29)	
P201 RACE TO THE TOP	(1,966.20)	
P240 IDEA SPED ENTITLEMENT	(19.28)	
P297 LITERACY GAP	(49.87)	
P305 TITLE 1	(7,462.00)	
P323 CHPATER 1 PROGRAM IMPROVE	(9,576.00)	
P738 K-12 LITERACY	(314.00)	
P760 ARRA FUNDS - STIMULUS	(1,882.87)	
FISCAL YEAR 2010:		
P250 SPEC ED COMMUNITIES CARE	(909.00)	
P264 CURR INST ASSESSMENT	(0.03)	
P331 DRUG FREE SCHOOLS	(8,645.89)	
P647A 21ST CENTURY LEARNING	(0.54)	
P647B 21ST CENTURY LEARNING	(0.30)	
P762 ARRA-IDEA EARLY CHILDHOOD	(0.01)	
FISCAL YEAR 2009:		
P180 LEP SUPPORT	(5,144.51)	
P264 CURR INST ASSESSMENT	(0.76)	
P274 CURRICULUM FRAMEWORK	(0.02)	
P305 TITLE 1	(2,620.01)	
P354C COMMUNITY SERVICE LEARNING	(245.12)	
FISCAL YEAR 2008:		
P180 LEP SUPPORT	(1,031.39)	
P240 IDEA SPED	(0.68)	
P267 SECONDARY READING	(0.44)	
P305 TITLE 1	(96.32)	
P331 DRUG FREE SCHOOLS	(0.02)	
P728 READING FIRST	(0.06)	
FISCAL YEAR 2007:		
P240 IDEA SPED	(12,055.31)	
P262 EARLY CHILDHOOD	(0.40)	
P728 READING FIRST	(160.08)	
FISCAL YEAR 2006:		
P305 TITLE 1	(2,919.94)	
P728 READING FIRST	(2,252.90)	
FISCAL YEAR 2005:		
P160 ENHANCED ED TECH	(4,741.89)	
P267 SECONDARY READING	(200.00)	
P305 TITLE 1	(565.62)	
FISCAL YEAR 2004:		
P262 EARLY CHILDHOOD	(99.85)	
P274 CURRICULUM FRAMEWORK	(747.46)	
P305 TITLE 1	(941.33)	
P354 LEARN & SERV SCHOOL BASED	(224.28)	
P429 PERKINS NON TRADE	(560.18)	
FISCAL YEAR 2003:		
P274 CURRICULUM FRAMEWORK	(1,131.36)	
P305 TITLE 1	(1,693.40)	
FISCAL YEAR 2002:		
P419 PERKINS NEW TECH	(228.31)	
P504 62000STUDY GROUPS	(654.04)	
FISCAL YEAR 2001:		
P240 IDEA SPED	(10,914.49)	(192,695.67)
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	(20,738.08)	
ENERGY EFFICIENCY GRANT	(3,217.64)	
PUBLIC SAFETY:		
COPS FAST	(579.26)	
LOCAL LAW ENFORCEMENT	17,720.18	
JUSTICE ASSISTANCE GRANT	(1,490.22)	
POLICE TRAFFIC ENFORCEMENT	(2,515.04)	

POLICE - OFFICE OF JUSTICE	(72,787.19)	
POLICE COPS HIRING	(264,776.61)	
FIRE PREVENTION GRANT	1,542.99	
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 - SEWER STIMULUS GRANT	(413.95)	
HUMAN SERVICES:		
CULTURE & RECREATION:		
LIBRARY LSTA GRANT	0.01	
LIBRARY - LINCOLN EXHIBITION	2,011.26	(338,767.85)
STATE GRANTS:		
SCHOOL FISCAL YEAR 2014:		
P158 MA INNOVATION	2,344.24	
P237 COORD. FAMILY SUPPORT	8,663.44	
P290 ENHANCED SCHOOL HEALTH	25,311.85	
P298 ECPRI	1,275.00	
P391 EARLY CHILDHOOD	236.00	
P701 KINDERGARTEN ENHANCEMENT	(17,170.97)	
P738 K-12 LITERACY	(2,049.09)	
P806 EVIDENCED BASED LITERACY LEARN	(49.53)	
FISCAL YEAR 2013:		
P203 INNOVATION IMPLEMENTATION	(0.02)	
P237 COORD. FAMILY SUPPORT	1,318.55	
P290 ENHANCED SCHOOL HEALTH	2,274.96	
P625 4-8 SUMMER ACADEMIC SUPPORT	1,188.00	
P701 KINDERGARTEN ENHANCEMENT	(0.28)	
P806 EVIDENCED BASED LITERACY LEARN	(437.59)	
FISCAL YEAR 2012:		
P290 ENHANCED SCHOOL HEALTH	(2,247.54)	
P632 ACADEMIC SUPPORT SERVICE	(5,365.22)	
P701 KINDERGARTEN ENHANCEMENT	(0.52)	
FISCAL YEAR 2011:		
P237 COORD. FAMILY SUPPORT	(133.24)	
P257 SPED TIERED	(1,669.00)	
P625 4-8 SUMMER ACADEMIC SUPPORT	(8,395.34)	
P701 KINDERGARTEN ENHANCEMENT	(0.47)	
FISCAL YEAR 2010:		
P701 KINDERGARTEN ENHANCEMENT	(0.65)	
FISCAL YEAR 2009:		
P226 EXPANDED LEARNING	(1,426.00)	
P310 MCKINNEY-VENTO HOMELESS	(0.25)	
P701 KINDERGARTEN ENHANCEMENT	(26.42)	
FISCAL YEAR 2008:		
P290 ENHANCED SCHOOL HEALTH	(1.08)	
FISCAL YEAR 2006:		
P574 EARLY LITERACY	(190.59)	
P703 HOME LITERACY	(1.87)	
FISCAL YEAR 2005:		
P349 HEALTH PROTECTION SMOKING CESS	(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)	
P638 ELEMENTARY SCHOOL WIDE LITERACY	(3,800.00)	
P639 LITERACY SUPPORT	(15,685.53)	
P703 PERENT/CHILD	(3,510.00)	
FISCAL YEAR 2002:		
P368 P.A.L.M.S.	(69.96)	
P597 CLASS 2003 SUMMER SUPPORT	(7,611.00)	(33,741.68)
OTHER:		
GENERAL GOVERNMENT:		
EXPEDITED PERMITTING	63,913.00	
GREEN COMMUNITIES ENERGY GRANT	(146,501.75)	
SOUTHGATE PARK - MORE GRANT	4,096.83	
ELECTION REIMBURSEMENT	454.92	
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 GROUP	(9,654.50)	
PURBLIC SAFETY:		
POLICE - CLICK OR TICKET	(4,196.12)	
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	
POLICE - E911 INCENTIVE	(226,725.80)	
POLICE - E911 TRAINING & SUPPORT	(37,578.49)	
DFS SAFE GRANT	(810.66)	
COMMUNITY POLICING	495.79	
FIRE MDU DEPLOYMENT	3,318.41	
SAFE-FIRE	5,626.10	
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	71,138.81	
CULTURE & RECREATION:		
PUBLIC LIBRARIES	23,087.73	
ARTS COMMISSION	15,365.99	
CONSERVATION & RECREATION	10,518.24	
CONSERVATION & REC - DAM REPAIR	481.13	
ADAMS ART PROGRAM	89.03	
DOYLE FIELD RENOVATIONS	(6,299.98)	
MONOOSNOC BROOK PROJECT	14,897.15	(189,451.20)
REVOLVING FUNDS:		
SCHOOL:		
LOST BOOK FUND	400.00	
DOYLE FIELD BLEACHERS	312.86	
SCHOOL ATHLETICS	51,653.60	
SCHOOL LUNCH - FUND BALANCE	152,692.98	
DRIVER TRAINING	100,654.18	
CONTINUING EDUCATION	3,380.43	
SUMMER SCHOOL	19,182.93	
TRADE SCHOOL	19,360.83	
DAY CARE FEES	312,235.83	
SCHOOL RENTAL FEE'S	4,068.70	
SCHOOL TRANSPORTATION	80,576.27	
PRE- KINDERGARTEN FEE'S	55,304.97	
COMPUTER SCHOOL	3,130.00	
CIRCUIT BREAKER SPED FUNDS	448,736.98	
HIGH SCHOOL S.A.A.	57,591.68	
MISC. SCHOOLS S.A.A.	77,729.60	
SCHOOL CHOICE REVOLVING:		
SCHOOL CHOICE FUND BALANCE	2,436,201.89	
SCHOOL CHOICE ACCOUNTS PAYABLE	229,510.71	4,052,724.44
OTHER:		
RECREATION	204,256.77	
GALLAGHER BUILDING	567,894.72	
DAMAGES & INSURANCE RECOVERY	22,180.42	
GROWTH CONFERENCE PLANNING	9,355.27	803,687.18
APPROPRIATION BALANCES:		
REVENUE APPROPRIATIONS	5,717,382.07	
NON-REVENUE APPROPRIATION	642,659.51	
WATER REVENUE APPROPRIATIONS	721,002.21	
SEWER REVENUE APPROPRIATIONS	1,610,603.45	
CDBG APPROPRIATIONS	(73,577.83)	8,618,069.41
SALE OF REAL ESTATE FUND	2,842.00	2,842.00
LOANS AUTHORIZED - UNISSUED	3,850,649.00	3,850,649.00
RECEIPTS RESERVED FOR APPROPRIATIONS:		
STABILIZATION FUND	12,579,863.92	
G.F. CAPITAL INVESTMENT PROGRAM	158,192.00	
LIBRARY STATE AID	80,865.55	
PARKING FEES	35,337.74	
WETLAND FEES	55,237.43	
WEIGHTS & MEASURES	21,216.58	
DISABILITY PARKING FEES	7,137.50	
HIGHWAY STATE AID	(352,016.20)	12,585,834.52
OVERLAY RESERVED FOR ABATEMENT:		
LEVY OF 2014	692,128.32	
LEVY OF 2013	293,208.84	

	LEVY OF 2012	1,029,702.62	
	LEVY OF 2011	476,733.21	
	LEVY OF 2010	32,678.80	
	LEVY OF 2008	6,147.76	
	LEVY OF 2007	5,064.76	
	LEVY OF 2006	7,394.67	
	LEVY OF 2005	8,219.11	
	LEVY OF 2001	9,227.77	
	LEVY OF 1994	16,429.08	2,576,934.94
	REVENUE RESERVED UNTIL COLLECTED:		
	MOTOR VEHICLE EXCISE	1,499,034.21	
	TAX TITLES	2,840,826.85	
	DEPARTMENTAL	2,899,279.22	
	WATER	1,119,934.31	
	SEWER RECEIVABLES	1,201,854.61	
	FEDERAL/STATE AID	6,850,433.42	16,411,362.62
	RESERVE FOR PETTY CASH	1,869.00	1,869.00
	EXCESS AND DEFICIENCY ACCOUNT	10,674,889.77	10,674,889.77
90,580,752.10			90,580,752.10

Respectfully Submitted,

John J. Richard
City Comptroller

CITY OF LEOMINSTER
BALANCE SHEET - JUNE 30, 2014
DEFERRED REVENUE ACCOUNT

PERFORMANCE BONDS-OTHER ASSETS	$446,629.36		PLANNING DEPT-SUB-DIVISIONS	$446,629.36	
APPORTIONED SEWER ASSESSMENTS NOT YET DUE	$4,224.00		APPORTIONED SEWER ASSESSMENTS REVENUE RESERVED	$4,224.00	
C.D.B.G.. REHABILITATION LIENS	$3,274,669.86		C.D.B.G. REHABILITATION LOANS	$3,274,669.86	
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	
		$6,152,234.22			6,152,234.22

DEBT ACCOUNTS

NET FUNDED OR FIXED DEBTS:			SERIAL LOANS		
INSIDE DEBT LIMIT:			INSIDE DEBT LIMIT:		
GENERAL FUND:			GENERAL FUND:		
SOUTHEAST SCHOOL PLANS	$260,000.00		SOUTHEAST SCHOOL PLANS	$260,000.00	
LIBRARY RENOVATION/EXPANSION	$3,620,000.00	$3,880,000.00	LIBRARY RENOVATION/EXPANSION	$3,620,000.00	$3,880,000.00
GENERAL FUND:			OUTSIDE DEBT LIMIT:		
HIGH SCHOOL/RENOVATION/EXPANSION	$8,055,000.00		HIGH SCHOOL/RENOVATION/EXPANSION	$8,055,000.00	
WASTEWATER:			WASTEWATER:		
SEWER I/I PROJECT	$1,245,800.00		SEWER I/I PROJECT	$1,245,800.00	
SEWER IMPROVEMENT PROJECTS	$945,000.00		SEWER IMPROVEMENT PROJECTS	$945,000.00	
SEWER SYSTEM IMPROVEMENT (CWS09	$11,356,953.00		SEWER SYSTEM IMPROVEMENT (CWS0	$11,356,953.00	
SEWER SYSTEM IMPROV (CWS09-20)	$5,088,403.00		SEWER SYSTEM IMPROV (CWS09-20)	$5,088,403.00	
HARVARD ST. SEWER INTERCEPTOR	$1,011,136.91		HARVARD ST. SEWER INTERCEPTOR	$1,011,136.91	
WATER:			WATER:		
WATER SYSTEM IMPROV (DW08-12)	$6,169,870.00		WATER SYSTEM IMPROV (DW08-12)	$6,169,870.00	
WATER SYSTEM IMPROV (DWS08-12)	$6,676,357.00		WATER SYSTEM IMPROV (DWS08-12)	$6,676,357.00	
WATER SYSTEM IMPROVEMENT (DWS08	$2,015,388.00		WATER SYSTEM IMPROVEMENT (DWS0	$2,015,388.00	
WATER SYSTEM IMPROVEMENTS - 2005	$2,035,000.00		WATER SYSTEM IMPROVEMENTS	$2,035,000.00	
WATER TREATMENT FACILITY - (99-08)	$1,655,000.00		WATER TREATMENT FACILITY	$1,655,000.00	
WATER SYSTEM IMPROVEMENTS-2007	$795,000.00		WATER SYSTEM IMPROVEMENTS-2007	$795,000.00	
WATERSHED LAND PURCHASED	$350,000.00	$47,398,907.91	WATERSHED LAND PURCHASED	$350,000.00	$47,398,907.91
		$51,278,907.91			$51,278,907.91

Non Revenue Appropriations

Through 6/30/2014

	Balance 7/1/2013	Stabilization Fund Internal Borrowings	Drawdowns from Bond Proceeds	Drawdowns from MWPAT Temporary Loan Proceeds	City Issued Temporary Loan Proceeds	MSBA Proceeds	Stab Fund/City Issuec Temporary Loan Payments	Net Total Funds Available	Expenses	6/30/2014 Balance
General Fund:										
Fallbrook School Renovations	$ -	$ 905,685.75			$ 306,959.00	$ 598,727.00	$ 905,685.75	$ 905,686.00	$ 905,685.75	$ 0.25
Southeast School Renovations	$ -	$ 2,320,549.88			$ 661,182.00	$ 1,659,368.00	$ 2,320,549.88	$ 2,320,550.00	$ 2,320,549.88	$ 0.12
High School Renovations	$ 2,339,573.45	$ 3,752,668.23			$ 8,231,859.00	$ 3,568,295.00	$ 11,752,668.23	$ 6,139,727.45	$ 6,092,241.68	$ 47,485.77
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 System Improvements - MWPAT	$ 72,913.89							$ 72,913.89		$ 72,913.89
Sewer System Special Revenue Fund:										
Infiltration?Inflow Project	$ 1,020.75							$ 1,020.75		$ 1,020.75
Harvard St Interceptor	$ 3,789.46							$ 3,789.46		$ 3,789.46
Sewer System Improvements	$ 2,000.00		$ 978,735.01	$ 1,535,404.31				$ 2,516,139.32	$ 2,065,564.47	$ 450,574.85
	$ 2,486,171.97	$ 6,978,903.86	$ 978,735.01	$ 1,535,404.31	$ 9,200,000.00	$ 5,826,390.00	$ 14,978,903.86	$ 12,026,701.29	$ 11,384,041.78	$ 642,659.51

CITY OF LEOMINSTER, MASSACHUSETTS
BALANCE SHEET - JUNE 30, 2014
TRUST AND INVESTMENT ACCOUNTS

TRUST AND INVESTMENT FUNDS:	
TRUST FUNDS IN CUSTODY OF CITY TREASURER	2,053,910.30
INVESTMENT FUNDS IN CUSTODY OF CITY TREASURER	867,723.40

IN CUSTODY OF CITY TREASURER:	Non Expendable	Expendable	Combined Balance
WELFARE FUNDS:			
LEONARD BURRAGE	$ 2,534.23	$ 8,791.74	$ 11,325.97
CORNELIA A. TILTON	$ 418.04	$ 1,243.08	$ 1,661.12
NANCY PATCH	$ 1,672.18	$ 5,116.17	$ 6,788.35
HARTWELL-SMITH	$ 1,687.15	$ 2,569.41	$ 4,256.56
HANNAH S. COLBURN	$ 1,684.16	$ 5,507.36	$ 7,191.52
PORTER E. OSBORNE	$ 836.09	$ 2,610.21	$ 3,446.30
BERNARD DOYLE	$ 2,534.23	$ 8,800.10	$ 11,334.33
LYDIA B. HASKELL	$ 2,696.24	$ 12,520.87	$ 15,217.11
ELZADA M. WILLARD	$ 3,011.32	$ 19,660.87	$ 22,672.19
PETER MCKENNA	$ 22,130.03	$ 106,313.00	$ 128,443.03
TOTAL WELFARE FUNDS	$ 39,203.67	$ 173,132.81	$ 212,336.48
LIBRARY FUNDS:			
LEOMINSTER LIONS CLUB	$ 3,177.66	$ 237.03	$ 3,414.69
LEONARD BURRAGE	$ 1,673.75	$ 152.23	$ 1,825.98
JOHN C. STRATTON	$ 418.00	$ 43.28	$ 461.28
GEORGE F. WHITNEY	$ 418.00	$ 24.11	$ 442.11
JOSEPH A. GOODHUE	$ 400.00	$ 2,294.19	$ 2,694.19
MUSEUM	$ -	$ 228.34	$ 228.34
HORTENSE K. BURRAGE	$ 9,006.01	$ 431.71	$ 9,437.72
JOEL STEARNS	$ 700.00	$ 157.37	$ 857.37
DR. WILLIAM DODGE	$ 2,136.80	$ 202.69	$ 2,339.49
BERENBERG	$ -	$ 522.40	$ 522.40
PETER MCKENNA	$ 6,022.47	$ 246.30	$ 6,268.77
FRANCES M. LOCKEY	$ 1,003.74	$ 76.87	$ 1,080.61
GRACE V. CHANDLER	$ 4,014.98	$ 350.46	$ 4,365.44
MARY E. BUTTERICK	$ 6,500.00	$ 442.79	$ 6,942.79
RALPH L. JEWETT	$ 3,642.00	$ 324.85	$ 3,966.85
MARJORIE WATKINS	$ 2,981.74	$ 710.34	$ 3,692.08
J.D. MILLER	$ 4,014.98	$ 455.41	$ 4,470.39
MARY TOOLIN-ST.CYR. MEMORIAL	$ 76.00	$ 82.04	$ 158.04
ST.CYR MEMORIAL	$ -	$ 10.91	$ 10.91
BEVERSTOCK BOOKS	$ 25,059.25	$ 2,159.06	$ 27,218.31

HERMAN NELSON CURTIS	$	10,815.51	$	388.79	$	11,204.30
COOK CHARITABLE	$	5,639.86	$	605.68	$	6,245.54
CONSTANCE MARK	$	9,632.04	$	538.14	$	10,170.18
MILLETTE MEMORIAL FUND	$	-	$	27,589.31	$	27,589.31
MARCIA O'DONNAL ART ACTIVITIE	$	-	$	98,602.22	$	98,602.22
HENRIETTA GATES	$	4,188.02	$	260.48	$	4,448.50
ROBERT AND JANET GOLDMAN	$	14,746.31	$	801.10	$	15,547.41
TOTAL LIBRARY FUNDS	$	116,267.12	$	137,938.10	$	254,205.22
CEMETERY MISCELLANEOUS TRUST FUNDS:						
MANSON D. HAWS	$	2,011.66	$	1,830.36	$	3,842.02
SECURITY MAUSOLEUM	$	11,566.40	$	32,132.33	$	43,698.73
MARY E. BUTTERICK-IMPROVEMEI	$	10,025.00	$	19,332.16	$	29,357.16
ALBERT W. HALL IMPROVEMENT	$	804.18	$	5,979.83	$	6,784.01
ORNAN S. COOK, FLOWER	$	5,926.82	$	24,276.19	$	30,203.01
JENNIE S. RICHARDSON FLOWER	$	-	$	432.29	$	432.29
L.S. BARNES, FLOWER	$	502.02	$	2,991.33	$	3,493.35
BARNABY-FLOWERS	$	502.02	$	1,808.96	$	2,310.98
PERPETUAL CARE - TILTON GENE	$	837.18	$	11,225.02	$	12,062.20
PERPETUAL CARE - BUTTERICK	$	2,500.00	$	7,728.59	$	10,228.59
TOTAL CEMETARY FUNDS	$	34,675.28	$	107,737.06	$	142,412.34
CEMETARY PERPETUAL INCOME	$	-	$	1,130,805.37	$	1,130,805.37
MISCELLANEOUS TRUST FUNDS						
BEVERSTOCK SCHOLARSHIP	$	19,126.18	$	70.44	$	19,196.62
RALPH ROBERTSON SCHOLARSHI	$	-	$	1,678.75	$	1,678.75
J. HENRY KENDALL HIGH SCHOOL	$	2,509.00	$	9,112.97	$	11,621.97
COMMONWEALTH PLASTICS SCHC	$	-	$	10.07	$	10.07
DAVID MATTHEW SCHOLARSHIP	$	-	$	988.22	$	988.22
RALPH L. JEWETT, SENIOR CITIZEI	$	3,642.00	$	8,848.18	$	12,490.18
CONSERVATION COMMISSION FUI	$	200.00	$	502.66	$	702.66
TOTAL MISCELLANEOUS TRUST FUI	$	25,477.18	$	21,211.29	$	46,688.47
HIGH SCHOOL SCHOLARSHIP TRUST FUNDS:						
FORTNIGHTLY CLUB	$	-	$	16,023.24	$	16,023.24
D.J. CORMIER SCHOLARSHIP	$	-	$	6,478.79	$	6,478.79
C. DECICCO MEMORIAL	$	-	$	2,369.02	$	2,369.02
CARNEY SCHOLARSHIP	$	-	$	27,556.15	$	27,556.15
BRIAN WALSH SCHOLARSHIP	$	-	$	3,092.65	$	3,092.65
JOHN JOYCE SCHOLARSHIP	$	-	$	16,686.68	$	16,686.68

ELIZABETH MORRILL SCHOLARSHIP	$	-	$	11,471.88	$	11,471.88
RALPH & ELLEN CROSSMAN SCHOL/	$	-	$	8,607.54	$	8,607.54
WALTER DEACON SCHOLARSHIP	$	-	$	4,867.14	$	4,867.14
SHAWN CARR MEMORIAL SCHOLAR!	$	-	$	19,580.34	$	19,580.34
ANGELO A. PICUCCI SCHOLARSHIP	$	26,836.95	$	400.95	$	27,237.90
CLASS OF 1942 SCHOLARSHIP	$	-	$	84,420.39	$	84,420.39
VIETNAM VETERANS SCHOLARSHIP	$	32,786.00	$	1,200.41	$	33,986.41
TOBIN LIBRARY HIGH SCHOOL	$	-	$	5,084.29	$	5,084.29
TOTAL SCHOOL FUNDS	$	59,622.95	$	207,839.47	$	267,462.42
INVESTMENT FUNDS:						
CEMETARY SALE OF LOTS FUND	$	634,141.85	$	233,581.55	$	867,723.40
TOTAL INVESTMENT FUNDS	$	634,141.85	$	233,581.55	$	867,723.40
TOTAL TRUST AND INVESTMENT FUNDS	$	909,388.05	$	2,012,245.65	$	2,921,633.70

TOTAL TRUST AND INVESTMENT FU! 2,921,633.70

CITY OF LEOMINSTER, MASSACHUSETTS
TRUST FUNDS
STATEMENT OF CHANGES IN TRUST FUNDS NET POSITION
FOR THE YEAR ENDED JUNE 30, 2014

	WELFARE	LIBRARY	CEMETARY	CEMETARY PERPETUAL INCOME	MISC	HIGH SCHOOL SCHOLARSHIP	CEMETARY SALE OF LOTS
Additions:							
Contributions:							
Fees for Services - Transfer from City Accounts				$ 12,300.00			$ 24,800.00
New Trust Funds Established							
Contributions - Direct to Trust Funds						$ 16,731.00	
Contributions - Deposited Through City		$ 132,000.00					
Total Contributions							
Investment Income							
Change in Fair Value of Investments	$ 7,487.80	$ 5,863.33	$ 5,015.88	$ 41,936.92	$ 1,678.68	$ 12,544.69	$ 30,125.94
Management Fees	$ 442.06	$ 529.36	$ 296.73	$ 2,353.96	$ 97.25	$ 943.98	$ 1,806.36
Net Investment Income	$ 7,045.74	$ 5,333.97	$ 4,719.15	$ 39,582.96	$ 1,581.43	$ 11,600.71	$ 28,319.58
Total Additions	$ 7,045.74	$ 137,333.97	$ 4,719.15	$ 51,882.96	$ 1,581.43	$ 28,331.71	$ 53,119.58
Deductions:							
Appropriations - Transfers to General Fund				$ 71,067.00			
Transfers to City Revolving Accounts	$ 465.00	$ 9,450.00	$ -		$ 1,075.00	$ 18,048.00	$ -
Total Deductions	$ 465.00	$ 9,450.00	$ -	$ 71,067.00	$ 1,075.00	$ 18,048.00	$ -
Net Increase/Decrease (Total Additions - Total Deductions)	$ 6,580.74	$ 127,883.97	$ 4,719.15	$ (19,184.04)	$ 506.43	$ 10,283.71	$ 53,119.58
Net Position:							
Beginning of Year	$ 205,755.74	$ 126,321.25	$ 137,693.19	$ 1,149,989.41	$ 46,182.04	$ 257,178.71	$ 814,603.82
End of Year	$ 212,336.48	$ 254,205.22	$ 142,412.34	$ 1,130,805.37	$ 46,688.47	$ 267,462.42	$ 867,723.40

CITY OF LEOMINSTER, MASSACHUSETTS
FEDERAL COMMUNITY DEVELOPMENT PROGRAM
BALANCE SHEET - JUNE 30, 2014

	AUTHORIZED APPROPS	APPROP. ENCUMBERED TRANSFERS	PROGRAM INCOME	TOTAL BUDGET	EXPENSES	BALANCE AVAILABLE SUBJECT TO FUNDING
FISCAL 2014 PROGRAMS						
CDBG ADMINISTRATION SALARY	51,666.96	0.00	0.00	51,666.96	41,738.57	9,928.39
SUMMER YOUTH SALARY & WAGES	12,500.00	(1,913.00)	0.00	10,587.00	10,587.00	0.00
CDBG CODE ENFORCEMENT SALARIES	60,059.00	(259.22)	0.00	59,799.78	59,799.78	0.00
CDBG HOUSING REHAB SALARIES	27,352.16	0.00	0.00	27,352.16	23,341.17	4,010.99
CDBG ECONOMIC DEVELOPMENT S&W	60,390.00	(304.27)	0.00	60,085.73	60,085.73	0.00
CDBG ADMINISTRATION EXPENSE	8,397.84	11,866.54	0.00	20,264.38	9,445.19	10,819.19
SUMMER YOUTH EXPENSES	1,500.00	(558.22)	0.00	941.78	941.78	0.00
CDBG CODE ENFORCEMENT EXPENSE	19,414.75	0.00	0.00	19,414.75	528.85	18,885.90
CDBG HOUSING REHAB EXPENSE	6,000.00	13,284.32	0.00	19,284.32	14,913.32	4,371.00
CDBG SPANISH CENTER OUTREACH WORKER	3,305.00	0.00	0.00	3,305.00	3,039.96	265.04
3RD STREET PLAYGROUND	0.00	30,000.00	0.00	30,000.00	0.00	30,000.00
CDBG ECONOMIC DEVELOPMENT EXPENSE	21,744.54	0.00	0.00	21,744.54	418.14	21,326.40
BEACON OF HOPE	2,000.00	0.00	0.00	2,000.00	2,000.00	0.00
MAYOR'S OFFICE - ENERGY ASSISTANCE	10,000.00	(58.16)	0.00	9,941.84	9,941.84	0.00
BOY'S & GIRL'S CLUB	1,750.00	0.00	0.00	1,750.00	0.00	1,750.00
BATTERED WOMEN'S INC	2,250.00	0.00	0.00	2,250.00	1,598.50	651.50
DPW SIDEWALK PROGRAM	14,999.56	59,383.56	0.00	74,383.12	7,914.46	66,468.66
RECREATION DEPT-SUMMER PROGRAM	2,000.00	0.00	0.00	2,000.00	2,000.00	0.00
ALLENCREST	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00
MAYOR'S OFFICE - STATE POOL FEE	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00
MONT HOME CARE CORPORATION	2,300.00	0.00	0.00	2,300.00	1,787.82	512.18
MONT INTERFAITH HOSPITALITY	6,000.00	0.00	0.00	6,000.00	4,000.00	2,000.00
MONT ADDICTION COUNCIL	3,117.00	0.00	0.00	3,117.00	3,117.00	0.00
HOUSING REHAB CONSTRUCTION	78,600.83	122,250.54	55,532.41	256,383.78	137,352.34	119,031.44
S A C - SUMMER PROGRAM	5,300.00	19,000.00	0.00	24,300.00	17,662.95	6,637.05
AFTER SCHOOL TRANSPORTATION	5,000.00	0.00	0.00	5,000.00	5,000.00	0.00
HUD 108 LOAN	0.00	100.82	0.00	100.82	0.00	100.82
	$410,147.64	$252,792.91	$55,532.41	$718,472.96	$417,214.40	$301,258.56

BALANCE JULY 1, 2013	$3,577.21
DRAWDOWNS THRU JUNE 30, 2014	$284,526.95
PROGRAM INCOME	$55,532.41
TOTAL AVAILABLE FOR DISBURSEMENT	$343,636.57
EXPENDITURES	$417,214.40
BALANCE JUNE 30, 2014	($73,577.83)
**AMOUNT AVAILABLE FOR DRAWDOWN	$ 385,837.73