

TOWN OF WILMINGTON, MASSACHUSETTS
GENERAL PURPOSE FINANCIAL STATEMENTS
AND REPORT OF THE TOWN ACCOUNTANT
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Members of the Board of Selectmen
and Town Manager
Town Hall
Wilmington, Massachusetts 01887

The Annual General Purpose Financial Statements of the town of Wilmington for the fiscal year ended June 30, 2013 are hereby submitted. This report was prepared by the Office of the Town Accountant. Responsibility for accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the town.

To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the government.

Respectfully submitted,

Michael Morris
Town Accountant

TOWN OF WILMINGTON, MASSACHUSETTS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

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TOWN OF WILMINGTON, MASSACHUSETTS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

1. Definition of Reporting Entity

The Town of Wilmington is incorporated as a municipality in the Commonwealth of Massachusetts. It is governed by an elected Board of Selectmen and an open Town Meeting. The Board of Selectmen appoint a Town Manager who in accordance with Chapter 592 of 1950, serves as chief fiscal and administrative officer of the town. Other town officials are appointed by the Board of Selectmen and the Town Manager. Generally Accepted Accounting Principles (GAAP) requires that the accompanying general purpose financial statements present the Town of Wilmington (the primary government) and its component units. Component units are included in the Town's reporting entity if their operational and financial relationships with the Town are significant. Pursuant to this criteria, the following entities have been excluded from the accompanying general purpose financial statements:

Wilmington Housing Authority - provides housing for the elderly as well as subsidizing low income housing units.

Middlesex Regional Retirement System - provides county government and various services for member communities.

Shawsheen Valley Regional Vocational Technical High School District - provides education services for member communities.

Massachusetts Water Resources Authority - provides sewage disposal services and supplements the water supply.

2. Summary of Significant Accounting Policies

The accounting policies for financial reporting purposes of the town of Wilmington conform to generally accepted accounting principles for local governmental units except as indicated in Note 3. The following is a summary of the significant accounting policies:

A. Fund Accounting

The town reports its financial activities in several funds and one account group in order to comply with the limitations and restrictions placed on both the resources made available to the town and the services provided. The various funds are grouped in the financial statements in this report into five generic fund types as follows:

Governmental Funds

General Fund - The general fund is the general operating fund of the town. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Fund - Special revenue funds are used to account for the proceeds of specific revenue resources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specific purposes.

Capital Projects Fund - Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Fiduciary Funds

Trust and Agency Funds - Trust and agency funds are used to account for assets held by the town in a trustee capacity or as an agent for

individuals, private organizations, other governments and/or other funds. These include expendable trust, non-expendable trust and agency funds. Non-expendable trust funds are accounted for in a manner that permits the periodic measurements of revenues earned, expenses incurred and/or net income in order to demonstrate maintenance of capital. Expendable trust funds are accounted for in essentially the same manner as governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

ACCOUNT GROUP

Long-term Debt and Liabilities - Long-term liabilities expected to be financed from governmental funds are accumulated in the general long-term debt group of accounts. This account group is not a fund. It is only concerned with the measurement of financial position and, therefore, is not involved with a measurement of the results from any operations.

B. Basis of Accounting

The accompanying financial statements have been prepared principally on the modified accrual basis of accounting. This method recognizes revenues when they become measurable and available. Expenses are recognized under this method as they are incurred.

Revenue - Property tax revenues are recognized when they become available. Available means then due or past due and receivable within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period.

All other revenues are recognized throughout the year when cash is received.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, moneys must be expended on the specific purpose or project before any amounts will be paid to the town. Therefore, revenues are recognized based upon the expenditures recorded. In the other, moneys are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria is met.

Expenses - Expenditures are recorded during the year on a cash disbursement basis. In addition, as required by Massachusetts General Laws, disbursements made during the fifteen days immediately following the close of each fiscal year and which pertain to the prior year are recorded as warrants payable and expenses as of June 30th.

Purchase orders and other contractual obligations outstanding at June 30th related to annual operating expenses are recorded as encumbrances and, accordingly, as a reservation of fund balances at that date.

Deferred Revenue - Property taxes and other revenue that is measurable but not available has been classified as deferred revenue on June 30th.

Encumbrances - Encumbrance accounting under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in governmental funds. Open encumbrances at year-end are reported as reservations of fund balances. Encumbrances do not constitute expenditures or liabilities.

Inventory - Inventory items (materials and supplies) are recorded as expenditures when purchased (purchase method).

General Fixed Assets - General fixed assets are recorded as expenditures in applicable governmental funds. The town does not

capitalize the cost of general fixed assets in a general fixed asset account group, which is consistent with the practice of municipalities in the Commonwealth of Massachusetts.

C. Total Columns

Total columns on the combined statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Such data is not comparable to a consolidation since interfund eliminations have not been made.

D. Retirement System

The Town contributes to the Middlesex Regional Retirement System, a single employer plan, established under Chapter 32 of the General Laws of the Commonwealth of Massachusetts. Substantially all full-time and some part-time employees of the town except teachers and certain administrative personnel employed by the School Department participate in the system. Benefits paid under the plan, referred to as retirement allowance, include both an annuity portion, funded principally from amounts contributed by the participants, and a pension portion funded by the town.

The participants contribute a certain percentage of their compensation annually, determined by their date of employment. The Town's employer contribution as determined by the County's actuarial valuation is determined by normal cost plus the amortization of the original unfunded actuarial liability.

Teachers and certain administrative employees of the School Department participate in a contributory retirement plan administered by the Massachusetts Teachers Retirement Board. Contributions to this plan are made entirely by the Commonwealth of Massachusetts, and therefore, the town does not contribute to the plan.

3. Departures from Generally Accepted Accounting Principles

For years prior to 1985, the town presented its financial statements on the basis of accounting practices prescribed by the Commonwealth of Massachusetts, Department of Revenue. These practices differed in many significant respects from G.A.A.P.

During 1981, the Commonwealth of Massachusetts issued a revised uniform municipal accounting system entitled Uniform Municipal Accounting System. The departures from G.A.A.P. under this revised system have been significantly narrowed. The town has adopted a modified Uniform Municipal Accounting System for its financial statements.

The significant departures from Generally Accepted Accounting Principles included in the town of Wilmington's financial statements are:

A. Retirement benefits are provided for in accordance with Chapter 32 of the Laws of the Commonwealth of Massachusetts (see note 1D).

B. General fixed asset acquisitions are recorded as expenditures at the time purchases is made rather than being capitalized in a general fixed asset group of accounts.

C. Purchases for materials and supplies inventories are recorded as expenditures rather than assets at time of purchase.

4. Budgetary Accounting

An annual budget is legally adopted for the General Fund. All financial orders are initiated or recommended at Town meetings. Expenditures are limited to the line items as voted at the Town meetings. Department heads may not transfer, without approval, appropriation balances from one expenditure account to another within their department or budget. These along with transfers or unencumbered appropriation balances between departments or agencies must be approved at Town Meetings.

5. Long-term Debt

State law permits the town to authorize indebtedness up to a limit of 5% of its equalized valuation. Debt issued in accordance with this state law is designated as being inside the debt limit. In addition, however, a town may authorize debt in excess of that limit for specific purposes. Such debt when issued is designated as being outside the debt limit. The following summarized the annual debt service requirements as of June 30, 2013.

General Obligation Bonds

	Principal	Interest	Total
Outstanding June 30, 2012	\$48,410,000	\$23,178,747	\$71,588,747
Retirements	\$ 2,095,000	\$ 1,424,487	\$ 3,519,487
Additions	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Outstanding June 30, 2013	\$46,315,000	\$21,754,260	\$68,069,260

TOWN OF WILMINGTON, MASSACHUSETTS
COMBINED BALANCE SHEET - ALL FUND GROUPS
ALL FUND TYPES AND ACCOUNT GROUPS
FOR THE YEAR ENDED JUNE 30, 2013

Assets	General	Special Revenue	Capital Projects	Trust & Agency	Long-Term Debt	Total (Memorandum Only)
Cash	19,597,023.20	11,218,392.12	40,902,321.19	3,611,980.16		75,329,716.67
Receivables:						
General Property Taxes	1,275,784.60					1,275,784.60
Less: Prov for Abates & Exemptions	(1,370,481.70)					(1,370,481.70)
Tax Liens	1,024,522.75					1,024,522.75
Tax Foreclosures	650,503.69					650,503.69
Motor Vehicle Excise	654,819.71					654,819.71
Departmental	160,786.14					160,786.14
Betterments	546,739.42					546,739.42
User Charges	79,481.98	273,468.58				352,950.56
Due from Other Gov'ts		463,220.14	616,365.00			1,079,585.14
Amounts to be provided for:						
Retirement of Long Term Debt					46,315,000.00	46,315,000.00
Total Assets	22,619,179.79	11,955,080.84	41,518,686.19	3,611,980.16	46,315,000.00	126,019,926.98
Liabilities & Fund Balance						
Liabilities:						
Warrants Payable	1,615,986.44	367,643.71	4,932.70	27,463.06		2,016,025.91
Deferred Revenue:			616,365.00			616,365.00
General Property Taxes	1,275,784.60					1,275,784.60
Other Accounts Receivable	3,116,853.69	736,688.72				3,853,542.41
Notes Payable					46,315,000.00	46,315,000.00
Payroll Withholdings Payable	(92,692.74)					(92,692.74)
Total Liabilities	5,915,931.99	1,104,332.43	621,297.70	27,463.06	46,315,000.00	53,984,025.18
Fund Balance:						
Res. For Encumbrances	2,001,541.42	1,796,495.71				3,798,037.13
Res. For Special Purpose	102,993.39	7,096,331.06	40,897,388.49	3,564,517.10		51,661,230.04
Res. For Special Purpose Water		951,175.64				951,175.64
Res. For Subsequent Years	340,645.00	1,006,746.00		20,000.00		1,367,391.00
Unreserved-Undesignated	14,258,067.99					14,258,067.99
Total Fund Balance	16,703,247.80	10,850,748.41	40,897,388.49	3,584,517.10	0.00	72,035,901.80
Total Liabilities & Fund Balance	22,619,179.79	11,955,080.84	41,518,686.19	3,611,980.16	46,315,000.00	126,019,926.98

TOWN OF WILMINGTON, MASSACHUSETTS
COMBINING STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2013

Town Meeting Dates	Main Street Sewer 4/22/89	Public Safety Building 4/26/97	Aerial Ladder Truck - Fire Dept. 5/2/2009	Shawsheen Sch Window Replace 5/2/2009	Sewer Interceptor 5/2/2009	WHS Feasibility Study 5/1/2010	WHS Project 12/10/11	Total (Memorandum Only)
Initial Project Authorization	<u>747,000</u>	<u>7,986,000</u>	<u>975,000</u>	<u>715,000</u>	<u>1,250,000</u>	<u>1,125,000</u>	<u>44,190,000</u>	<u>56,988,000</u>
REVENUES:								
Intergovernmental	0.00	0.00	0.00	0.00	0.00	0.00	1,085,591.00	1,085,591.00
Miscellaneous	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Revenue	0.00	0.00	0.00	0.00	0.00	0.00	1,085,591.00	1,085,591.00
EXPENDITURES:								
Capital Outlay								
Total Expenditures	<u>0.00</u>	<u>3,027.23</u>	<u>0.00</u>	<u>475.00</u>	<u>32,309.03</u>	<u>6,641.20</u>	<u>3,380,256.68</u>	<u>3,422,709.14</u>
Excess of revenues over/under expenditures	0.00	(3,027.23)	0.00	(475.00)	(32,309.03)	(6,641.20)	(2,294,665.68)	(2,337,118.14)
Other Financial Sources(Uses):								
Issuance of Bond Anticipation Notes:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Retirement of Bond Anticipation Notes:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of General Obligation Bonds & Note:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Transfers	<u>0.00</u>	<u>0.00</u>	<u>(59,406.79)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(59,406.79)</u>
Total Other Financial Sources/Uses	0.00	0.00	(59,406.79)	0.00	0.00	0.00	0.00	(59,406.79)
Excess of revenues and other sources over (under) expenditures and other use:	<u>0.00</u>	<u>(3,027.23)</u>	<u>(59,406.79)</u>	<u>(475.00)</u>	<u>(32,309.03)</u>	<u>(6,641.20)</u>	<u>(2,294,665.68)</u>	<u>(2,396,524.93)</u>
FUND BALANCE JULY 1, 2012	56,000.60	3,615.92	59,406.79	260,147.10	32,309.03	72,425.98	42,810,008.00	43,293,913.42
FUND BALANCE JUNE 30, 2013	<u>56,000.60</u>	<u>588.69</u>	<u>0.00</u>	<u>259,672.10</u>	<u>0.00</u>	<u>65,784.78</u>	<u>40,515,342.32</u>	<u>40,897,388.49</u>

TOWN OF WILMINGTON
SCHEDULE OF LONG TERM DEBT
FOR THE FISCAL YEAR 2013

DESCRIPTION	YEAR ISSUE	YEAR DUE	RATE	ORIGINAL PRINCIPAL AMOUNT	PRINCIPAL OUTSTANDING JUNE 30, 2012	BOND ADDITIONS	PRINCIPAL RETIREMENTS	PRINCIPAL OUTSTANDING JUNE 30, 2013
INSIDE DEBT LIMIT								
Remodeling Shawsheen School	08/2010	08/2020	2.63	715,000	640,000	0	75,000	565,000
Equipment-Ladder Truck	08/2010	08/2020	2.63	975,000	875,000	0	100,000	775,000
Sewer	08/2010	08/2030	2.81	<u>1,250,000</u>	<u>1,185,000</u>	<u>0</u>	<u>65,000</u>	<u>1,120,000</u>
TOTAL INSIDE DEBT LIMIT				2,940,000	2,700,000	0	240,000	2,460,000
OUTSIDE DEBT LIMIT								
Water	08/2010	08/2030	2.81	1,600,000	1,520,000	0	80,000	1,440,000
High School Project	09/2012	03/2037	3.28	<u>44,190,000</u>	<u>44,190,000</u>	<u>0</u>	<u>1,775,000</u>	<u>42,415,000</u>
TOTAL OUTSIDE DEBT LIMIT				45,790,000	45,710,000	0	1,855,000	43,855,000
GRAND TOTAL				48,730,000	48,410,000	0	2,095,000	46,315,000

TOWN OF WILMINGTON, MASSACHUSETTS
SCHEDULE OF GENERAL FUND APPROPRIATION AND EXPENDITURES
FOR THE FISCAL YEAR JUNE 30, 2013

FUNCTION/ACTIVITY		C. FWD TO FY 13 FROM FY 12	TRANSFER & APPROPRIATION FISCAL 2013	EXPENDITURES FISCAL 2013	C.FWD TO 14 FROM FY 13	CLOSE FISCAL 2013
GENERAL GOVERNMENT:						
Selectmen	Stipend	0.00	4,712.40	4,712.40	0.00	0.00
Selectmen	Expenses	<u>476.65</u>	<u>14,800.00</u>	<u>14,908.55</u>	<u>0.00</u>	<u>368.10</u>
		476.65	19,512.40	19,620.95	0.00	368.10
Elections	Salaries	0.00	27,402.59	27,402.59	0.00	0.00
Elections	Constable	0.00	175.00	175.00	0.00	0.00
Elections	Expenses	<u>353.08</u>	<u>9,240.00</u>	<u>8,159.08</u>	<u>1,434.00</u>	<u>0.00</u>
		353.08	36,817.59	35,736.67	1,434.00	0.00
Registrars	Salaries	0.00	1,875.00	1,875.00	0.00	0.00
Registrars	Expenses	<u>0.00</u>	<u>7,000.00</u>	<u>5,348.15</u>	<u>0.00</u>	<u>1,651.85</u>
		0.00	8,875.00	7,223.15	0.00	1,651.85
Finance Comm.	Salaries	0.00	1,400.00	884.34	0.00	515.66
Finance Comm.	Expenses	<u>0.00</u>	<u>8,500.00</u>	<u>8,102.69</u>	<u>0.00</u>	<u>397.31</u>
		0.00	9,900.00	8,987.03	0.00	912.97
Town Manager	Sal-Town Manager	0.00	153,669.03	153,669.03	0.00	0.00
Town Manager	Salaries-Other	0.00	299,872.00	277,536.16	0.00	22,335.84
Town Manager	Expenses	415.25	74,322.69	66,585.34	500.00	7,652.60
Town Manager	Furnish. & Equip.	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
		415.25	527,863.72	497,790.53	500.00	29,988.44
Town Accountant	Sal-Town Accountant	0.00	108,470.28	108,470.28	0.00	0.00
Town Accountant	Salaries-Other	0.00	242,487.99	242,487.99	0.00	0.00
Town Accountant	Expenses	6,784.75	2,560.00	9,227.82	0.00	116.93
Town Accountant	Furnish. & Equip.	<u>245.00</u>	<u>0.00</u>	<u>229.95</u>	<u>0.00</u>	<u>15.05</u>
		7,029.75	353,518.27	360,416.04	0.00	131.98
Treas/Collector	Sal-Treasurer/Collector	0.00	91,550.32	91,550.32	0.00	0.00
Treas/Collector	Salaries-Other	0.00	147,776.52	147,776.52	0.00	0.00
Treas/Collector	Expenses	0.00	43,807.00	40,545.04	507.79	2,754.17
Treas/Collector	Furnish. & Equip.	0.00	305.00	72.55	0.00	232.45
Treas/Collector	Amt. Cert. Coll. Tax Title	<u>13,686.62</u>	<u>15,000.00</u>	<u>13,981.33</u>	<u>0.00</u>	<u>14,705.29</u>
		13,686.62	298,438.84	293,925.76	507.79	17,691.91
Town Clerk	Sal-Town Clerk	0.00	77,121.70	77,121.70	0.00	0.00
Town Clerk	Salaries-Other	0.00	90,746.60	90,746.60	0.00	0.00
Town Clerk	Expenses	<u>0.00</u>	<u>3,575.00</u>	<u>3,547.99</u>	<u>0.00</u>	<u>27.01</u>
		0.00	171,443.30	171,416.29	0.00	27.01
Assessors	Sal-Prin. Assessor	0.00	103,575.00	97,017.41	0.00	6,557.59
Assessors	Salaries-Other	0.00	95,843.64	95,843.64	0.00	0.00
Assessors	Expenses	48,193.39	154,300.00	148,425.78	30,800.00	23,267.61
Assessors	Furnish. & Equip.	<u>0.00</u>	<u>1,500.00</u>	<u>1,500.00</u>	<u>0.00</u>	<u>0.00</u>
		48,193.39	355,218.64	342,786.83	30,800.00	29,825.20
Town Counsel	Contractual Services	0.00	221,000.00	216,750.00	0.00	4,250.00
Town Counsel	Expenses	<u>0.00</u>	<u>7,500.00</u>	<u>4,362.67</u>	<u>0.00</u>	<u>3,137.33</u>
		0.00	228,500.00	221,112.67	0.00	7,387.33

TOWN OF WILMINGTON, MASSACHUSETTS
SCHEDULE OF GENERAL FUND APPROPRIATION AND EXPENDITURES
FOR THE FISCAL YEAR JUNE 30, 2013

FUNCTION/ACTIVITY		C. FWD TO FY 13 FROM FY 12	TRANSFER & APPROPRIATION FISCAL 2013	EXPENDITURES FISCAL 2013	C.FWD TO 14 FROM FY 13	CLOSE FISCAL 2013
Permanent Bld Com	Salaries	0.00	0.00	0.00	0.00	0.00
Permanent Bld Com	Expenses	0.00	0.00	0.00	0.00	0.00
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
General Government	Subtotal	70,154.74	2,010,087.76	1,959,015.92	33,241.79	87,984.79
PUBLIC SAFETY:						
Police	Sal.-Chief	0.00	115,284.93	115,284.93	0.00	0.00
Police	Sal.-Dep. Chief	0.00	100,812.88	100,812.88	0.00	0.00
Police	Sal.-Lieut.	0.00	258,444.00	251,601.42	0.00	6,842.58
Police	Sal.-Sgts.	0.00	406,622.52	406,622.52	0.00	0.00
Police	Sal.-Patrolmen	0.00	2,021,457.00	2,021,457.00	0.00	0.00
Police	Sal.-Clerical	0.00	89,111.98	89,111.98	0.00	0.00
Police	Sal.-Fill In Costs	0.00	477,375.43	477,375.43	0.00	0.00
Police	Sal.-Pd.Holidays	0.00	85,000.00	64,596.52	0.00	20,403.48
Police	Sal.-Specialist	0.00	12,450.00	11,250.00	0.00	1,200.00
Police	Sal.-Incentive	0.00	401,711.47	401,711.47	0.00	0.00
Police	Sal.-Night Diff	0.00	45,864.00	41,572.82	0.00	4,291.18
Police	Sick Leave Buyback	0.00	26,700.00	20,832.64	0.00	5,867.36
Police	Expenses	<u>3,407.50</u>	<u>251,830.00</u>	<u>246,190.82</u>	<u>3,656.43</u>	<u>5,390.25</u>
		3,407.50	4,292,664.21	4,248,420.43	3,656.43	43,994.85
Fire Dept.	Sal.-Chief	0.00	116,695.99	116,695.99	0.00	0.00
Fire Dept.	Sal.-Dep. Chief	0.00	80,380.00	78,197.60	0.00	2,182.40
Fire Dept.	Sal.-Lieut.	0.00	448,563.39	448,563.39	0.00	0.00
Fire Dept.	Sal.-Privates	0.00	1,689,390.59	1,689,390.59	0.00	0.00
Fire Dept.	Sal.-Clerk/Disptch	0.00	53,314.54	53,314.54	0.00	0.00
Fire Dept.	Sal.-Part Time	0.00	18,655.00	16,493.65	0.00	2,161.35
Fire Dept.	Sal.-Overtime Costs	0.00	797,097.25	797,097.25	0.00	0.00
Fire Dept.	Sal.-Pd.Holidays	0.00	134,900.00	119,390.09	0.00	15,509.91
Fire Dept.	Sal.-Incentive/EMT	0.00	11,825.00	11,825.00	0.00	0.00
Fire Dept.	Sick Leave Buyback	0.00	25,425.00	24,829.53	0.00	595.47
Fire Dept.	Expenses	0.00	134,450.00	131,172.92	231.96	3,045.12
Fire Dept.	Furnish & Equip.	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
		0.00	3,510,696.76	3,486,970.55	231.96	23,494.25
Public Safety Central Dispatch	Salaries Full Time	0.00	501,161.00	495,573.31	0.00	5,587.69
Public Safety Central Dispatch	Salaries Overtime	0.00	72,510.20	75,189.89	0.00	(2,679.69)
Public Safety Central Dispatch	Salaries Part Time	0.00	0.00	2,908.00	0.00	(2,908.00)
Public Safety Central Dispatch	Expenses	329.00	31,750.00	22,582.79	0.00	9,496.21
Public Safety Central Dispatch	Furnish & Equip.	<u>0.00</u>	<u>6,000.00</u>	<u>5,122.51</u>	<u>0.00</u>	<u>877.49</u>
		329.00	611,421.20	601,376.50	0.00	10,373.70
Animal Control	Salaries	0.00	41,589.38	41,589.38	0.00	0.00
Animal Control	Expenses	<u>0.00</u>	<u>3,825.00</u>	<u>1,820.00</u>	<u>0.00</u>	<u>2,005.00</u>
		0.00	45,414.38	43,409.38	0.00	2,005.00
Public Safety	Subtotal	3,736.50	8,460,196.55	8,380,176.86	3,888.39	79,867.80
PUBLIC WORKS:						
Engineering	Salaries	0.00	235,988.14	235,988.14	0.00	0.00
Engineering	Salaries Part Time	0.00	12,220.00	7,020.00	0.00	5,200.00

TOWN OF WILMINGTON, MASSACHUSETTS
SCHEDULE OF GENERAL FUND APPROPRIATION AND EXPENDITURES
FOR THE FISCAL YEAR JUNE 30, 2013

FUNCTION/ACTIVITY		C. FWD TO FY 13 FROM FY 12	TRANSFER & APPROPRIATION FISCAL 2013	EXPENDITURES FISCAL 2013	C.FWD TO 14 FROM FY 13	CLOSE FISCAL 2013
Engineering	Expenses	0.00	14,500.00	14,403.44	0.00	96.56
		0.00	262,708.14	257,411.58	0.00	5,296.56
Highway Division	Sal-D.P.W. Supt.	0.00	118,887.24	118,887.24	0.00	0.00
Highway Division	Salaries-Other	0.00	1,279,037.08	1,279,037.08	0.00	0.00
Highway Division	Stream Maint. Sal.	0.00	13,600.00	8,676.00	0.00	4,924.00
Highway Division	Stream Maint. Exp.	0.00	1,000.00	518.36	0.00	481.64
Highway Division	Expenses	0.00	329,990.00	307,954.24	0.00	22,035.76
Highway Division	Road Machinery Exp.	0.00	80,000.00	72,167.24	0.00	7,832.76
Highway Division	Fuel & Other	0.00	428,748.00	427,980.79	0.00	767.21
Highway Division	Drainage Projects	0.00	65,000.00	62,096.33	0.00	2,903.67
Highway Division	Public Street Lights	0.00	175,000.00	159,746.22	0.00	15,253.78
Highway Division	Furnish & Equip.	0.00	41,900.00	39,989.98	0.00	1,910.02
		0.00	2,533,162.32	2,477,053.48	0.00	56,108.84
Snow & Ice Control	Salaries	0.00	196,041.70	196,041.70	0.00	0.00
Snow & Ice Control	Expenses	0.00	434,190.00	434,190.00	0.00	0.00
		0.00	630,231.70	630,231.70	0.00	0.00
Highway Division	Rubbish Collection	79,285.01	1,429,011.00	1,435,377.48	72,918.53	0.00
		79,285.01	1,429,011.00	1,435,377.48	72,918.53	0.00
Tree Division	Salaries	0.00	201,766.57	201,766.57	0.00	0.00
Tree Division	Expenses	0.00	13,500.00	12,688.57	0.00	811.43
		0.00	215,266.57	214,455.14	0.00	811.43
Parks & Grounds Division	Salaries	0.00	359,806.69	358,210.38	0.00	1,596.31
Parks & Grounds Division	Expenses	0.00	111,350.00	110,679.29	0.00	670.71
		0.00	471,156.69	468,889.67	0.00	2,267.02
Cemetery Division	Salaries	0.00	156,686.15	156,686.15	0.00	0.00
Cemetery Division	Expenses	0.00	17,750.00	14,089.37	0.00	3,660.63
		0.00	174,436.15	170,775.52	0.00	3,660.63
Sewer	Salaries	0.00	72,588.86	71,865.45	0.00	723.41
Sewer	Expenses	32,222.14	62,340.00	74,458.00	122.87	19,981.27
Sewer Subtotal		32,222.14	134,928.86	146,323.45	122.87	20,704.68
Total Public Works		111,507.15	5,850,901.43	5,800,518.02	73,041.40	88,849.16
COMMUNITY DEVELOPMENT:						
Board of Health	Sal-Director	0.00	79,923.56	79,923.56	0.00	0.00
Board of Health	Salaries-Other	0.00	114,620.00	105,079.87	0.00	9,540.13
Board of Health	Expenses	0.00	9,575.00	7,745.93	0.00	1,829.07
Board of Health	Mental Health	0.00	35,000.00	35,000.00	0.00	0.00
		0.00	239,118.56	227,749.36	0.00	11,369.20
Sealer/Wts & Meas.	Inspectional Services	0.00	5,000.00	5,000.00	0.00	0.00
		0.00	5,000.00	5,000.00	0.00	0.00
Planning/Conserv.	Sal-Director	0.00	83,292.71	83,292.71	0.00	0.00
Planning/Conserv.	Salaries-Other	0.00	213,903.72	212,188.71	0.00	1,715.01

TOWN OF WILMINGTON, MASSACHUSETTS
SCHEDULE OF GENERAL FUND APPROPRIATION AND EXPENDITURES
FOR THE FISCAL YEAR JUNE 30, 2013

FUNCTION/ACTIVITY		C. FWD TO FY 13 FROM FY 12	TRANSFER & APPROPRIATION FISCAL 2013	EXPENDITURES FISCAL 2013	C.FWD TO 14 FROM FY 13	CLOSE FISCAL 2013
Planning/Conserv.	Expenses	0.00	10,175.00	8,843.48	720.00	611.52
Planning/Conserv.	Furnish. & Equip.	0.00	1,950.00	1,947.00	0.00	3.00
		0.00	309,321.43	306,271.90	720.00	2,329.53
Bldg. Inspector	Sal-Bldg Inspector	0.00	75,437.05	75,437.05	0.00	0.00
Bldg. Inspector	Salaries-Other	0.00	108,916.22	104,821.53	150.00	3,944.69
Bldg. Inspector	Expenses	0.00	4,250.00	3,911.95	0.00	338.05
		0.00	188,603.27	184,170.53	150.00	4,282.74
Community Development Subtotal		0.00	742,043.26	723,191.79	870.00	17,981.47
PUBLIC BUILDINGS:						
Public Buildings	Sal-Super.	0.00	97,686.92	97,686.92	0.00	0.00
Public Buildings	Salaries-Other	0.00	2,437,858.00	2,417,940.49	0.00	19,917.51
Public Buildings	Expenses-Town Bldg	2,425.02	190,000.00	183,878.67	3,512.80	5,033.55
Public Buildings	Electric-Town Bldgs.	0.00	200,000.00	171,885.51	0.00	28,114.49
Public Buildings	Utilities-Town Bldgs.	0.00	110,000.00	62,924.38	35,320.17	11,755.45
Public Buildings	Expenses School Bldg	2,688.17	230,000.00	216,092.40	12,481.00	4,114.77
Public Buildings	Training & Conference	0.00	400.00	210.00	0.00	190.00
Public Buildings	Fuel Heating	0.00	1,294,000.00	1,277,096.66	0.00	16,903.34
Public Buildings	Asbestos Repair	0.00	20,000.00	10,237.00	6,000.00	3,763.00
Public Buildings	Roof Repairs	29,247.36	25,000.00	28,356.15	0.00	25,891.21
Public Buildings	HVAC Repairs	0.00	84,990.00	79,093.32	0.00	5,896.68
		34,360.55	4,689,934.92	4,545,401.50	57,313.97	121,580.00
Public Buildings Subtotal		34,360.55	4,689,934.92	4,545,401.50	57,313.97	121,580.00
HUMAN SERVICES:						
Veterans	Salary	0.00	61,221.00	61,221.00	0.00	0.00
Veterans	Salaries-Part Time	0.00	9,360.00	9,024.00	0.00	336.00
Veterans	Expenses	0.00	1,950.00	1,741.44	0.00	208.56
Veterans	Assistance	0.00	435,000.00	396,683.70	0.00	38,316.30
		0.00	507,531.00	468,670.14	0.00	38,860.86
Library	Salary-Director	0.00	86,106.80	86,106.80	0.00	0.00
Library	Salaries-Other	0.00	710,090.62	700,287.98	0.00	9,802.64
Library	Expenses	0.00	155,049.00	154,540.09	0.00	508.91
Library	M.V.L.C.	0.00	34,344.00	34,344.00	0.00	0.00
Library	Furnish & Equip.	0.00	15,150.00	15,150.00	0.00	0.00
		0.00	1,000,740.42	990,428.87	0.00	10,311.55
Recreation	Salary-Director	0.00	72,663.94	72,663.94	0.00	0.00
Recreation	Salaries-Other	0.00	48,280.90	48,280.90	0.00	0.00
Recreation	Expenses	0.00	4,700.00	4,699.92	0.00	0.08
Recreation	Furnish & Equip.	0.00	700.00	700.00	0.00	0.00
		0.00	126,344.84	126,344.76	0.00	0.08
Elderly Services	Salary-Director	0.00	68,525.08	68,525.08	0.00	0.00
Elderly Services	Salaries-Other	0.00	125,902.75	125,117.39	0.00	785.36
Elderly Services	Expenses	0.00	40,970.00	40,967.50	0.00	2.50
		0.00	235,397.83	234,609.97	0.00	787.86
Historical Comm.	Salaries	0.00	21,542.00	19,275.95	0.00	2,266.05

TOWN OF WILMINGTON, MASSACHUSETTS
SCHEDULE OF GENERAL FUND APPROPRIATION AND EXPENDITURES
FOR THE FISCAL YEAR JUNE 30, 2013

FUNCTION/ACTIVITY		C. FWD TO FY 13 FROM FY 12	TRANSFER & APPROPRIATION FISCAL 2013	EXPENDITURES FISCAL 2013	C. FWD TO 14 FROM FY 13	CLOSE FISCAL 2013
Historical Comm.	Expenses	<u>1,700.00</u>	<u>6,750.00</u>	<u>7,432.47</u>	<u>850.00</u>	<u>167.53</u>
		<u>1,700.00</u>	<u>28,292.00</u>	<u>26,708.42</u>	<u>850.00</u>	<u>2,433.58</u>
Human Services Subtotal		1,700.00	1,898,306.09	1,846,762.16	850.00	52,393.93
EDUCATION:						
School Dept.	Salaries	0.00	25,563,877.00	25,480,928.80	82,948.20	(0.00)
School Dept.	Expenses	<u>551,241.96</u>	<u>7,005,953.00</u>	<u>7,120,443.69</u>	<u>436,751.27</u>	<u>0.00</u>
		551,241.96	32,569,830.00	32,601,372.49	519,699.47	(0.00)
Regional Vocational	Shawsheen Vocational	<u>0.00</u>	<u>3,562,275.00</u>	<u>3,562,275.00</u>	<u>0.00</u>	<u>0.00</u>
		<u>0.00</u>	<u>3,562,275.00</u>	<u>3,562,275.00</u>	<u>0.00</u>	<u>0.00</u>
Education Subtotal		551,241.96	36,132,105.00	36,163,647.49	519,699.47	(0.00)
DEBT SERVICE:						
Debt & Interest	Schools	0.00	3,280,085.00	3,147,927.22	0.00	132,157.78
Debt & Interest	Gen. Government	0.00	131,950.00	131,950.00	0.00	0.00
Debt & Interest	Sewer	0.00	152,690.00	152,690.00	0.00	0.00
Debt & Interest	Auth. Fees & Misc.	<u>0.00</u>	<u>20,000.00</u>	<u>1,500.00</u>	<u>0.00</u>	<u>18,500.00</u>
		<u>0.00</u>	<u>3,717,845.00</u>	<u>3,567,187.22</u>	<u>0.00</u>	<u>150,657.78</u>
Debt & Interest Subtotal		0.00	3,717,845.00	3,567,187.22	0.00	150,657.78
Insurance & Bonds		4,290.27	627,660.00	602,810.79	0.00	29,139.48
Employ. Retire. Unused Sick Leave		0.00	56,090.46	56,090.46	0.00	0.00
Medicare Employers' Contr.		0.00	580,537.65	580,537.65	0.00	0.00
Salary Adj. & Add. Costs		140,862.27	36,925.57	98,804.63	70,000.00	8,983.21
Local Trans/Training Conf.		0.00	5,000.00	1,290.81	0.00	3,709.19
Out of State Travel		0.00	1,500.00	0.00	0.00	1,500.00
Computer Hdwe/Sftwe Maint. & Expenses		33,662.29	67,881.00	79,382.52	21,745.32	415.45
Annual Audit		0.00	31,000.00	31,000.00	0.00	0.00
Ambulance Billing		0.00	27,000.00	27,000.00	0.00	0.00
Town Report		0.00	10,000.00	6,142.00	0.00	3,858.00
Professional & Technical Services		<u>206,917.18</u>	<u>110,000.00</u>	<u>59,295.82</u>	<u>53,800.00</u>	<u>203,821.36</u>
Unclassified Subtotal		385,732.01	1,553,594.68	1,542,354.68	145,545.32	251,426.69
Current Year Overlay		0.00	700,000.00	0.00	0.00	700,000.00
Retirement Contributions		0.00	4,402,219.00	4,402,219.00	0.00	0.00
Offset Items		0.00	19,523.00	0.00	0.00	19,523.00
Mass Bay Trans Auth.		0.00	471,680.00	471,680.00	0.00	0.00
MAPC (Ch. 688 of 1963)		0.00	7,033.00	7,033.00	0.00	0.00
RMV Non-Renewal Surcharge		0.00	6,260.00	12,500.00	0.00	(6,240.00)
Metro Air Poll. Cont. Dist.		0.00	7,197.00	7,197.00	0.00	0.00
Mosquito Control Program		0.00	51,551.00	51,280.00	0.00	271.00
M.W.R.A. Sewer Assessment		0.00	2,243,478.00	2,241,570.00	0.00	1,908.00
Charter Schools		0.00	54,888.00	132,310.00	0.00	(77,422.00)
School Choice		0.00	5,000.00	15,000.00	0.00	(10,000.00)
Essex County Tech Institute		<u>0.00</u>	<u>74,850.00</u>	<u>74,850.00</u>	<u>0.00</u>	<u>0.00</u>
Statutory Charges Subtotal		0.00	8,049,632.00	7,417,792.00	0.00	631,840.00
Unclassified	Memorial/Vets Day	0.00	6,000.00	6,000.00	0.00	0.00
Unclassified	Lease of Quarters	0.00	750.00	750.00	0.00	0.00
Unclassified	Senior Tax Rebate Prog.	2,068.00	15,360.00	13,832.00	0.00	3,596.00

TOWN OF WILMINGTON, MASSACHUSETTS
SCHEDULE OF GENERAL FUND APPROPRIATION AND EXPENDITURES
FOR THE FISCAL YEAR JUNE 30, 2013

FUNCTION/ACTIVITY		C. FWD TO FY 13 FROM FY 12	TRANSFER & APPROPRIATION FISCAL 2013	EXPENDITURES FISCAL 2013	C.FWD TO 14 FROM FY 13	CLOSE FISCAL 2013
Unclassified	Facility Needs Study	<u>58,717.23</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>58,717.23</u>
	Warrant Articles Subtotal	60,785.23	22,110.00	20,582.00	0.00	62,313.23
Police	Cruisers	0.00	144,000.00	143,947.65	0.00	52.35
Police	Communications System	0.00	68,400.00	68,271.98	0.00	128.02
Fire	Pumper	0.00	630,000.00	600,196.42	29,803.58	(0.00)
Fire	Rapid Response Vehicle	220,000.00	0.00	219,660.04	0.00	339.96
Public Works	Garage Doors Replacement	0.00	42,000.00	41,503.00	0.00	497.00
Public Works	Construction/Maint Vehicles	0.00	358,000.00	321,095.00	0.00	36,905.00
Public Works	Cemetery Expansion	24,781.00	0.00	1,110.00	23,671.00	0.00
Public Buildings	Misc. Facility Improvements	270,618.10	125,000.00	83,661.93	273,314.60	38,641.57
Public Buildings	Roof Repairs	0.00	90,000.00	90,000.00	0.00	0.00
Public Buildings	Library Window/Door Repl	68,031.93	0.00	68,031.93	0.00	0.00
School	Roof Repairs	0.00	545,000.00	439,100.00	0.00	105,900.00
School	Technology Improvements	0.00	90,000.00	90,000.00	0.00	0.00
School	Burner/Boiler Repl	78,696.40	0.00	0.00	78,696.40	0.00
School	Window Repl No. Intermed	0.00	804,640.00	43,034.50	761,605.50	0.00
School	Fire Alarm No. Intermediate	569.17	0.00	569.17	0.00	0.00
School	Fire Alarm Woburn St	569.17	0.00	569.17	0.00	0.00
School	Interior Painting Shawsheen	<u>0.00</u>	<u>78,000.00</u>	<u>48,200.00</u>	<u>0.00</u>	<u>29,800.00</u>
	Capital Outlay Subtotal	<u>663,265.77</u>	<u>2,975,040.00</u>	<u>2,258,950.79</u>	<u>1,167,091.08</u>	<u>212,263.90</u>
	GRAND TOTAL	1,882,483.91	76,101,796.69	74,225,580.43	2,001,541.42	1,757,158.75
Treas/Collector	Verizon Settlement Refund	0.00	0.00	363,506.78		
Treas/Collector	Verizon Settlement Interest	<u>0.00</u>	<u>0.00</u>	<u>102,993.39</u>		
	REVISED GRAND TOTAL	1,882,483.91	76,101,796.69	74,692,080.60		

TOWN OF WILMINGTON, MASSACHUSETTS
SCHEDULE OF EXPENDABLE AND NON-EXPENDABLE TRUST FUNDS
IN CUSTODY OF TOWN TREASURER FOR THE YEAR ENDED JUNE 30, 2013

	Balance June 30, 2012				Investment			Balance June 30, 2013		
	Non-Expend	Expendable	Total	Bequests	Income	Transfers	Expenditures	Non-Expend	Expendable	Total
Trusts										
S. Carter Common Fund	200.00	1,451.43	1,651.43	0.00	(5.38)	0.00	0.00	200.00	1,446.05	1,646.05
SDJ Carter Lecture Fund	6,000.00	3,147.46	9,147.46	0.00	(24.66)	0.00	440.27	6,000.00	2,682.53	8,682.53
Library Funds:										
Benjamin Buck	500.00	37.32	537.32	0.00	(1.70)	0.00	0.00	500.00	35.62	535.62
Burnap	200.00	31.96	231.96	0.00	(0.71)	0.00	0.00	200.00	31.25	231.25
Chester M. Clark	500.00	133.02	633.02	0.00	(2.08)	0.00	0.00	500.00	130.94	630.94
Charlotte C. Smith	500.00	299.85	799.85	0.00	(2.62)	0.00	0.00	500.00	297.23	797.23
Stanley Webber	0.00	2.74	2.74	0.00	(0.02)	0.00	0.00	0.00	2.72	2.72
Walker School Fund	275.00	1,568.22	1,843.22	0.00	(6.01)	0.00	0.00	275.00	1,562.21	1,837.21
Housing Partnership	0.00	121,178.61	121,178.61	0.00	(395.47)	0.00	0.00	0.00	120,783.14	120,783.14
Winifred Richardson Trust	25,000.00	46.40	25,046.40	0.00	8.84	0.00	0.00	25,000.00	55.24	25,055.24
Cemetery Funds	841,914.67	57,444.93	899,359.60	18,700.00	(2,990.51)	(20,000.00)	625.00	859,989.67	34,454.42	894,444.09
Biggar Scholarship	25,000.00	10,523.82	35,523.82	0.00	(115.92)	0.00	0.00	25,000.00	10,407.90	35,407.90
Scott D. Braciska Scholarship	0.00	22,256.06	22,256.06	0.00	(60.96)	0.00	1,000.00	0.00	21,195.10	21,195.10
Altman Fam Education Trust	25,000.00	2,081.91	27,081.91	0.00	(88.38)	0.00	0.00	25,000.00	1,993.53	26,993.53
Justin O'Neil Scholarship	0.00	6,233.64	6,233.64	0.00	(2.06)	0.00	3,000.00	0.00	3,231.58	3,231.58
Joseph A. Murphy Scholarship	0.00	0.00	0.00	1,226.02	0.03	0.00	0.00	0.00	1,226.05	1,226.05
Elderly Services	0.00	54,396.19	54,396.19	15,102.65	21.23	0.00	5,939.22	0.00	63,580.85	63,580.85
Carney-Veterans Fund	0.00	24.32	24.32	0.00	0.00	0.00	0.00	0.00	24.32	24.32
Loddy Weisberg & Lena Leiter Scholar	0.00	175,274.55	175,274.55	60,000.00	69.63	0.00	0.00	0.00	235,344.18	235,344.18
Town Scholarship Fund	0.00	11,585.81	11,585.81	2,972.74	47.86	0.00	10,250.00	0.00	4,356.41	4,356.41
WHS Scholarship Fund	0.00	106,612.61	106,612.61	6,165.00	(318.38)	0.00	8,300.00	0.00	104,159.23	104,159.23
Zeneca Settlement	0.00	5,941.59	5,941.59	0.00	2.12	0.00	0.00	0.00	5,943.71	5,943.71
Invest. Fund Conservation	0.00	565.48	565.48	0.00	0.21	0.00	0.00	0.00	565.69	565.69
Confined Space	0.00	410.21	410.21	0.00	0.00	0.00	0.00	0.00	410.21	410.21
Employee's Health & Life Insurance	0.00	212,373.79	212,373.79	3,220,874.59	419.82	0.00	3,385,121.25	0.00	48,546.95	48,546.95
Employer's Health & Life Insurance	0.00	371,181.38	371,181.38	10,745,884.19	0.00	2,274.03	10,155,363.78	0.00	963,975.82	963,975.82
Olin Chemical	0.00	55,665.89	55,665.89	0.00	19.71	0.00	0.00	0.00	55,685.60	55,685.60
Andover St. Traffic Lights	0.00	17.62	17.62	0.00	0.00	0.00	0.00	0.00	17.62	17.62
Tracy Circle	0.00	5,872.21	5,872.21	0.00	2.10	0.00	0.00	0.00	5,874.31	5,874.31
Barrows Aud. Renovation	0.00	1,013.65	1,013.65	0.00	(3.32)	0.00	0.00	0.00	1,010.33	1,010.33
Flex Spending Town & School	0.00	7,386.44	7,386.44	163,706.58	0.00	0.00	162,292.45	0.00	8,800.57	8,800.57
Ambulance	0.00	0.00	0.00	0.00	0.00	0.00	1,600.00	0.00	(1,600.00)	(1,600.00)
Middlesex Pines I & II	0.00	7,428.07	7,428.07	0.00	2.63	0.00	0.00	0.00	7,430.70	7,430.70
Adoption	0.00	414.74	414.74	0.00	0.14	0.00	0.00	0.00	414.88	414.88
193 Ballardvale	0.00	1,443.71	1,443.71	0.00	0.49	0.00	0.00	0.00	1,444.20	1,444.20
National Grid Transfer	0.00	20,000.00	20,000.00	0.00	0.00	0.00	0.00	0.00	20,000.00	20,000.00
Student Activity Fund	0.00	54,413.27	54,413.27	131,650.71	99.66	0.00	143,269.26	0.00	42,894.38	42,894.38
Student Activity Fund Wildwood	0.00	6,149.74	6,149.74	2,339.30	15.14	0.00	696.51	0.00	7,807.67	7,807.67
Student Activity Fund Boutwell	0.00	1,513.62	1,513.62	3,097.43	4.77	0.00	2,146.88	0.00	2,468.94	2,468.94
Student Activity Fund Middle Sch	0.00	23,848.68	23,848.68	200,391.94	54.20	0.00	202,809.10	0.00	21,485.72	21,485.72
Student Activity Fund No Intermediate	0.00	2,299.48	2,299.48	10,710.75	16.41	0.00	5,046.28	0.00	7,980.36	7,980.36
Student Activity Fund West Intermediate	0.00	4,411.09	4,411.09	3,994.34	15.47	0.00	319.02	0.00	8,101.88	8,101.88
Student Activity Fund Woburn St	0.00	9,023.98	9,023.98	28,914.26	23.96	0.00	26,116.35	0.00	11,845.85	11,845.85

TOWN OF WILMINGTON, MASSACHUSETTS
SCHEDULE OF EXPENDABLE AND NON-EXPENDABLE TRUST FUNDS
IN CUSTODY OF TOWN TREASURER FOR THE YEAR ENDED JUNE 30, 2013

	Balance June 30, 2012				Investment				Balance June 30, 2013		
	Non-Expend	Expendable	Total	Bequests	Income	Transfers	Expenditures		Non-Expend	Expendable	Total
Student Activity Fund Shawsheen	0.00	6,814.51	6,814.51	12,648.97	12.15	0.00	13,572.55		0.00	5,903.08	5,903.08
Student Activity Fund Reserve	0.00	75,552.97	75,552.97	0.00	0.00	0.00	0.00		0.00	75,552.97	75,552.97
Tailings	0.00	(16,991.48)	(16,991.48)	22,910.08	0.00	0.00	150.00		0.00	5,768.60	5,768.60
Tax Title Recordings	0.00	(1,415.00)	(1,415.00)	565.00	0.00	0.00	2,335.00		0.00	(3,185.00)	(3,185.00)
Street Openings	0.00	110,400.00	110,400.00	10,500.00	0.00	0.00	23,500.00		0.00	97,400.00	97,400.00
Dog Licenses	0.00	139,853.50	139,853.50	22,712.00	0.00	0.00	0.00		0.00	162,565.50	162,565.50
Sporting Licenses	0.00	8,265.05	8,265.05	0.00	0.00	0.00	0.00		0.00	8,265.05	8,265.05
Firearms Permits	0.00	1,900.00	1,900.00	35,350.00	0.00	0.00	22,462.50		0.00	14,787.50	14,787.50
Outside Details: Police	0.00	4,190.20	4,190.20	694,314.77	0.00	0.00	697,892.61		0.00	612.36	612.36
Outside Details: Fire	0.00	10,676.00	10,676.00	21,717.46	0.00	0.00	22,993.66		0.00	9,399.80	9,399.80
Outside Details: Public Bldgs	0.00	2,803.80	2,803.80	54,143.39	0.00	0.00	62,249.49		0.00	(5,302.30)	(5,302.30)
Forfeiture Deposits	0.00	30,736.00	30,736.00	1,400.00	0.00	0.00	0.00		0.00	32,136.00	32,136.00
Performance Bonds	0.00	562,587.23	562,587.23	10,432.00	453.59	(96.90)	164,234.67		0.00	409,141.25	409,141.25
Meals Tax	0.00	162.40	162.40	958.84	0.00	0.00	919.51		0.00	201.73	201.73
GRAND TOTAL	925,089.67	2,301,240.67	3,226,330.34	15,503,383.01	(2,728.02)	(17,822.87)	15,124,645.36		943,164.67	2,641,352.43	3,584,517.10

TOWN OF WILMINGTON, MASSACHUSETTS
WATER DEPARTMENT
ANALYSIS OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2013

	Actual Fiscal 2012	Capital Projects 2012	Total 2012	Actual Fiscal 2013	Capital Projects 2013	Total 2013
Revenues:						
Water Receivables Rates	3,488,828.16	0.00	3,488,828.16	3,603,100.70	0.00	3,603,100.70
Water Receivables Services	19,734.66	0.00	19,734.66	12,866.65	0.00	12,866.65
Water Receivables Industrial	0.00	0.00	0.00	0.00	0.00	0.00
Water Receivables Connections	9,674.00	0.00	9,674.00	39,072.85	0.00	39,072.85
Water Receivables Fire Protection	351,201.00	0.00	351,201.00	375,220.13	0.00	375,220.13
Water Receivables Cross Connections	52,533.91	0.00	52,533.91	48,865.77	0.00	48,865.77
Water Liens	231,890.16	0.00	231,890.16	232,577.63	0.00	232,577.63
Miscellaneous	<u>229,763.14</u>	<u>0.00</u>	<u>229,763.14</u>	<u>16,581.45</u>	<u>0.00</u>	<u>16,581.45</u>
Total Revenue	4,383,625.03	0.00	4,383,625.03	4,328,285.18	0.00	4,328,285.18
Operating Costs	<u>3,820,645.57</u>	<u>251,348.68</u>	<u>4,071,994.25</u>	<u>3,228,950.72</u>	<u>37,831.31</u>	<u>3,266,782.03</u>
Total Operating Costs	3,820,645.57	251,348.68	4,071,994.25	3,228,950.72	37,831.31	3,266,782.03
Excess Revenues over Operating Costs	562,979.46	(251,348.68)	311,630.78	1,099,334.46	(37,831.31)	1,061,503.15
Transfer to General Fund for Debt Service, Employees Benefits and Allocated Charges	<u>909,910.00</u>	<u>0.00</u>	<u>909,910.00</u>	<u>945,134.00</u>	<u>0.00</u>	<u>945,134.00</u>
Excess of revenues and other sources over (under) expenditures and other uses	(346,930.54)	(251,348.68)	(598,279.22)	154,200.46	(37,831.31)	116,369.15
Total Fund Balance - Beginning	4,481,139.51	228,344.66	4,709,484.17	4,134,208.97	(23,004.02)	4,111,204.95
Total Fund Balance - Ending	4,134,208.97	(23,004.02)	4,111,204.95	4,288,409.43	(60,835.33)	4,227,574.10