

TOWN OF WILLINGTON
COMBINED BALANCE SHEET
May 31, 2012

| | Fund 01 | Funds 02-06 | Funds 08-23 | Funds 31-41 | Fund 50 |
|--|-------------------------|---------------------------------------|--------------------------------------|----------------------------|-------------------------|
| | General Fund | Capital Projects Funds | Special Revenue Funds | Fiduciary Funds | Utility Fund |
| ASSETS | | | | | |
| Cash and cash equivalents | 602,415 | - | 568,279 | 149,803 | 16,663 |
| Investments | 3,312,742 | 521,639 | 741,085 | 11,396 | |
| Property taxes receivable | 153,284 | - | - | - | |
| Intergovernmental receivables | | 250,731 | 536 | - | |
| Accounts and other receivables | | - | - | - | |
| Rehabilitation loans | | - | 610,531 | - | |
| Due from Hot Lunch | 54,500 | - | - | - | |
| Due from Capital Projects | - | - | - | - | |
| Due from Other Funds | 361,249 | 137,706 | 134,237 | 163 | 1,076 |
| Inventory for consumption | | - | 2,387 | - | |
| Total assets | <u>\$ 4,484,189</u> | <u>\$ 910,077</u> | <u>\$ 2,057,054</u> | <u>\$ 161,361</u> | <u>17,739</u> |
| LIABILITIES AND FUND BALANCES | | | | | |
| LIABILITIES | | | | | |
| Accounts Payable | 46,214 | - | - | 166,611 | |
| Due to other funds | 269,056 | 391,422 | 210,465 | 2,100 | - |
| Deferred revenue | 127,039 | - | 603,816 | - | |
| Total liabilities | <u>442,309</u> | <u>391,422</u> | <u>814,282</u> | <u>168,711</u> | <u>-</u> |
| FUND BALANCES | | | | | |
| Reserved for inventory | | - | 2,387 | - | |
| Reserved for compensated absences | | - | 164,825 | - | |
| Reserved for encumbrances | - | - | - | - | |
| Reserved for Town Clerk LoCIP | 16,932 | - | - | - | |
| Designated as of 7/1/11 | 263,600 | 110 | 498,831 | - | 13,761 |
| Undesignated as of 7/1/11 | 1,433,091 | 320,180 | 627,667 | - | |
| Year to date adjustments to Fund Balance | 2,328,256 | 198,364 | (50,937) | (7,350) | 3,978 |
| Total fund balances | <u>4,041,879</u> | <u>518,654</u> | <u>1,242,773</u> | <u>(7,350)</u> | <u>17,739</u> |
| Total liabilities and fund balances | <u>\$ 4,484,189</u> | <u>\$ 910,077</u> | <u>\$ 2,057,055</u> | <u>\$ 161,361</u> | <u>17,739</u> |

TOWN OF WILLINGTON
COMBINING BALANCE SHEET
May 31, 2012

| | Capital Projects Funds | Fund 02 LOCIP Fund | Fund 03 Capital Projects | Fund 04 Capital Reserve | Fund 06 Parks & Rec Capital |
|--|---------------------------------------|-----------------------------------|---|--|--|
| ASSETS | | | | | |
| Cash and cash equivalents | - | | | - | - |
| Investments | 521,639 | | 47,471 | 461,280 | 12,889 |
| Property taxes receivable | - | | | | |
| Intergovernmental receivables | 250,731 | 250,731 | - | | |
| Accounts and other receivables | - | | | | |
| Rehabilitation loans | - | | | | |
| Due from Hot Lunch | - | | | | |
| Due from Capital Projects | - | - | - | - | - |
| Due from Other Funds | 137,706 | | 137,696 | - | 10 |
| Inventory for consumption | - | | | | |
| Total assets | <u>\$ 910,077</u> | <u>250,731</u> | <u>185,166</u> | <u>461,280</u> | <u>12,899</u> |
| LIABILITIES AND FUND BALANCES | | | | | |
| LIABILITIES | | | | | |
| Accounts Payable | - | | - | | - |
| Due to other funds | 391,422 | 250,731 | - | 140,691 | - |
| Deferred revenue | - | | | | - |
| Total liabilities | <u>\$ 391,422</u> | <u>250,731</u> | <u>-</u> | <u>140,691</u> | <u>-</u> |
| FUND BALANCES | | | | | |
| Reserved for inventory | - | | | | |
| Reserved for compensated absences | - | | | | |
| Reserved for encumbrances | - | | | | |
| Reserved for Town Clerk LoCIP | - | | | | |
| Designated as of 7/1/11 | 110 | | | - | 110 |
| Undesignated as of 7/1/11 | 320,180 | | (66,046) | 373,448 | 12,777 |
| Year to date adjustments to Fund Balance | 198,364 | | 251,212 | (52,859) | 11 |
| Total fund balances | <u>\$ 518,654</u> | <u>-</u> | <u>185,166</u> | <u>320,589</u> | <u>12,899</u> |
| Total liabilities and fund balances | <u>\$ 910,077</u> | <u>250,731</u> | <u>185,166</u> | <u>461,280</u> | <u>12,899</u> |

TOWN OF WILLINGTON
COMBINING BALANCE SHEET
May 31, 2012

| | Special Revenue Funds | Fund 08 Document Preservation Management | Fund 09 Willington Public Library | Fund 10 Reserve for Comp. Absenses | Fund 11 Dog Fund | Fund 12 Recreation Commission Fund | Fund 13 Willington Community Council (WYFSS) | Fund 14 Small Cities Grant (HUD) Housing Fund | Fund 15 Open Space Fund |
|--|-----------------------------|---|--|---|------------------------|---|---|--|----------------------------------|
| ASSETS | | | | | | | | | |
| Cash and cash equivalents | 568,279 | 8,721 | 42,498 | | | | 100 | 28,399 | 12,826 |
| Investments | 741,085 | | 377,051 | 160,570 | | | 14,635 | 51,540 | 19,456 |
| Property taxes receivable | - | | | | | | | | |
| Intergovernmental receivables | 536 | | | | | | | | |
| Accounts and other receivables | - | | | | | | | - | |
| Rehabilitation loans | 610,531 | | | | | | | 610,531 | |
| Due from Hot Lunch | - | | | | | | | | |
| Due from Capital Projects | - | | | | | | | | |
| Due from Other Funds | 134,237 | | | - | 5,575 | 6,266 | 40,727 | | - |
| Inventory for consumption | 2,387 | | | | | | | | |
| | | | | | | | | | |
| Total assets | <u>\$ 2,057,054</u> | <u>8,721</u> | <u>419,549</u> | <u>160,570</u> | <u>5,575</u> | <u>6,266</u> | <u>55,462</u> | <u>690,470</u> | <u>32,282</u> |
| LIABILITIES AND FUND BALANCES | | | | | | | | | |
| LIABILITIES | | | | | | | | | |
| Accounts Payable | - | | | | | | | | |
| Due to other funds | 210,465 | | | - | | - | | 3,996 | |
| Deferred revenue | 603,816 | | | | | | | 603,816 | |
| Total liabilities | <u>\$ 814,282</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>607,813</u> | <u>-</u> |
| FUND BALANCES | | | | | | | | | |
| Reserved for inventory | 2,387 | | | | | | | | |
| Reserved for compensated absences | 164,825 | | 14,274 | 150,551 | | | | | |
| Reserved for encumbrances | - | | | | | | | | |
| Reserved for Town Clerk LoCIP | - | | | | | | | | |
| Designated as of 7/1/11 | 498,831 | 3,624 | 405,275 | | - | | 21,807 | | |
| Undesignated as of 7/1/11 | 627,667 | | - | - | 5,123 | 15,263 | 29,587 | 99,956 | 16,956 |
| Year to date adjustments to Fund Balance | (50,937) | 5,097 | - | 10,019 | 452 | (8,996) | 4,068 | (17,298) | 15,325 |
| Total fund balances | <u>\$ 1,242,773</u> | <u>8,721</u> | <u>419,549</u> | <u>160,570</u> | <u>5,575</u> | <u>6,266</u> | <u>55,462</u> | <u>82,658</u> | <u>32,282</u> |
| | | | | | | | | | |
| Total liabilities and fund balances | <u>\$ 2,057,055</u> | <u>8,721</u> | <u>419,549</u> | <u>160,570</u> | <u>5,575</u> | <u>6,266</u> | <u>55,462</u> | <u>690,470</u> | <u>32,282</u> |

Special Revenue Funds

TOWN OF WILLINGTON
COMBINING BALANCE SHEET
May 31, 2012

| Fund 16 Fuel Bank Fund | Fund 17 Emer Serv Reserve Fund | Fund 18 WFD #1 WHFD Fund | Fund 19 Michalec Improvements | Fund 20 State & Fed Education Grants | Fund 21 School Lunch Fund | Fund 22 Fund 23 Child Health Ed Fund |
|---------------------------------|--|-----------------------------------|-------------------------------------|---|------------------------------------|---|
| 4,219 | 379,006 101,461 | | 12,152 | 536 | 96,729 | - |
| - | - | 19,801 | | 29,765 | 2,387 | 32,103 |
| <u>4,219</u> | <u>480,467</u> | <u>19,801</u> | <u>12,152</u> | <u>30,300</u> | <u>99,116</u> | <u>32,103</u> |
| 928 | 152,814 | - | 2,950 | - | 49,777 | - |
| <u>928</u> | <u>152,814</u> | <u>-</u> | <u>2,950</u> | <u>-</u> | <u>49,777</u> | <u>-</u> |
| | | | | | 2,387 | |
| 4,933 (1,642) 3,291 | 68,124 337,281 (77,753) 327,653 | 9,222 10,579 19,801 | 12,151 (2,949) 9,202 | 30,300 30,300 | 38,199 8,753 49,339 | 58,997 (26,894) 32,103 |
| <u>4,219</u> | <u>480,467</u> | <u>19,801</u> | <u>12,152</u> | <u>30,300</u> | <u>99,116</u> | <u>32,103</u> |

Special Revenue Funds

TOWN OF WILLINGTON
COMBINING BALANCE SHEET
May 31, 2012

| | Fiduciary Funds | Fund 31 Tax Sales Proceeds | Fund 32 Flex Benefit | Fund 33 Driveway Bonds | Fund 34 Center School Activity | Fund 35 Hall School Activity | Fund 36 300th Anniversary | Fund 37 Willington Day | Fund 41 Carolyn Mirtl Scholarships |
|--|----------------------------|----------------------------------|----------------------------|------------------------------|--------------------------------------|------------------------------------|---------------------------------|------------------------------|--|
| ASSETS | | | | | | | | | |
| Cash and cash equivalents | 149,803 | 7,560 | 3,877 | 96,448 | 19,681 | 19,321 | - | 2,916 | |
| Investments | 11,396 | | | | | | | | 11,396 |
| Property taxes receivable | - | | | | | | | | |
| Intergovernmental receivables | - | | | | | | | | |
| Accounts and other receivables | - | | | | | | | | |
| Rehabilitation loans | - | | | | | | | | |
| Due from Hot Lunch | - | | | | | | | | |
| Due from Capital Projects | - | | | | | | | | |
| Due from Other Funds | 163 | | | | | | 157 | | 5 |
| Inventory for consumption | - | | | | | | | | |
| Total assets | <u>\$ 161,361</u> | <u>7,560</u> | <u>3,877</u> | <u>96,448</u> | <u>19,681</u> | <u>19,321</u> | <u>157</u> | <u>2,916</u> | <u>11,401</u> |
| LIABILITIES AND FUND BALANCES | | | | | | | | | |
| LIABILITIES | | | | | | | | | |
| Accounts Payable | 166,611 | 7,560 | 3,473 | 103,299 | 19,681 | 19,321 | 157 | 1,832 | 11,287 |
| Due to other funds | 2,100 | | 2,100 | | | | | | |
| Deferred revenue | - | | | | | | | | |
| Total liabilities | <u>\$ 168,711</u> | <u>7,560</u> | <u>5,573</u> | <u>103,299</u> | <u>19,681</u> | <u>19,321</u> | <u>157</u> | <u>1,832</u> | <u>11,287</u> |
| FUND BALANCES | | | | | | | | | |
| Reserved for inventory | - | | | | | | | | |
| Reserved for compensated absences | - | | | | | | | | |
| Reserved for encumbrances | - | | | | | | | | |
| Reserved for Town Clerk LoCIP | | | | | | | | | |
| Designated as of 7/1/11 | - | | - | | | | | | |
| Undesignated as of 7/1/11 | - | | - | | | | - | | |
| Year to date adjustments to Fund Balance | (7,350) | - | (1,696) | (6,851) | | | . | 1,084 | 114 |
| Total fund balances | <u>\$ (7,350)</u> | <u>-</u> | <u>(1,696)</u> | <u>(6,851)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,084</u> | <u>114</u> |
| Total liabilities and fund balances | <u>\$ 161,361</u> | <u>7,560</u> | <u>3,877</u> | <u>96,448</u> | <u>19,681</u> | <u>19,321</u> | <u>157</u> | <u>2,916</u> | <u>11,401</u> |

Fiduciary Funds

TOWN OF WILLINGTON
STATEMENT OF REVENUES - GENERAL FUND
FOR THE MONTH ENDING May 31, 2012

| | MTD Actual | 11 Months YTD Actual | TOTAL Budget | Variance Favorable (Unfavorable) |
|---------------------------------------|---------------|----------------------------|-----------------|--|
| PROPERTY TAXES | | | | |
| Taxes | 37,547 | 11,206,933 | 11,143,587 | 63,346 |
| Interest and lien fees | 4,539 | 69,353 | 35,000 | 34,353 |
| Total property taxes | \$ 42,086 | \$ 11,276,285 | \$ 11,178,587 | \$ 97,698 |
| INTERGOVERNMENTAL REVENUES | | | | |
| Education | | | | |
| Education cost sharing | - | 3,693,687 | 3,676,637 | 17,050 |
| Transportation | 43,794 | 43,794 | 46,561 | (2,767) |
| Student Based Supp. | 38,215 | 38,215 | - | 38,215 |
| Noneducation | - | - | | |
| State property reimbursement | - | 46,059 | 46,040 | 19 |
| Elderly property tax homeowner | - | 20,031 | 16,000 | 4,031 |
| Disability reimbursement | - | 637 | 600 | 37 |
| Pequot funds | - | 19,457 | 26,634 | (7,177) |
| Additional veteran's exemption | - | 988 | 976 | 12 |
| FEMA Planning Grant | - | - | 3,000 | (3,000) |
| Judicial fines | 3,795 | 8,050 | 8,500 | (450) |
| Municipal Revenue Sharing | 3,973 | 11,913 | | 11,913 |
| Town aid roads: improved & unimproved | - | 130,006 | 130,589 | (583) |
| FEMA Storm Irene Reimbursement | 21,004 | 39,594 | - | 39,594 |
| Total intergovernmental revenues | \$ 110,781 | \$ 4,052,431 | \$ 3,955,537 | \$ 96,894 |
| INVESTMENT INCOME | \$ 594 | \$ 6,316 | \$ 15,000 | \$ (8,685) |
| LICENSES, FEES AND PERMITS | | | | |
| Building fees and permits | 1,940 | 37,183 | 40,000 | (2,817) |
| Zoning fees and permits | 624 | 13,802 | 8,500 | 5,302 |
| Zoning board of appeals | - | 2,038 | 750 | 1,288 |
| Inland/wetland fees | - | 9,642 | 5,000 | 4,642 |
| Conveyance tax | 31,931 | 52,771 | 23,000 | 29,771 |
| Permits - bingo, pistol, etc. | 95 | 2,965 | 1,750 | 1,215 |
| Town clerk fees | 3,512 | 22,733 | 25,000 | (2,268) |
| Town clerk LOCIP fees | 312 | 2,196 | 1,800 | 396 |
| Transfer station fees | 359 | 5,511 | 5,000 | 511 |
| Reimbursement - recycling | - | 234 | 400 | (166) |
| Total licenses, fees and permits | \$ 38,773 | \$ 149,074 | \$ 111,200 | \$ 37,874 |
| MISCELLANEOUS | | | | |
| Telecommunications grant | - | 15,516 | 15,000 | 516 |
| Other | 1,846 | 19,590 | 25,000 | (5,410) |
| Total miscellaneous | \$ 1,846 | \$ 35,105 | \$ 40,000 | \$ (4,895) |
| DESIGNATION OF FUND BALANCE | \$ - | - | 263,600 | - |
| Additional Appropriation - Burma Road | | | 50,000 | |
| Total revenues | \$ 194,081 | \$ 15,519,211 | \$ 15,613,924 | \$ 218,887 |

TOWN OF WILLINGTON
STATEMENT OF EXPENDITURES - GENERAL FUND
FOR THE MONTH ENDED May 31, 2012
FISCAL YEAR 2011-2012

| | | MTD | YTD | | ADJUSTED | TOTAL | Variance |
|---------------------------|-------------------------------|-----------|---------|---------|-----------|-----------|----------------------------|
| | | Actual | Actual | Encumb | Budget | Budget | Favorable (Unfavorable) |
| GENERAL GOVERNMENT | | | | | | | |
| 0111 | Selectmen | \$ 10,556 | 92,599 | 6,322 | 99,405 | 99,405 | 484 |
| 0121 | Probate Court | - | 2,092 | - | 2,092 | 2,092 | - |
| 0126 | Elections/Registrars | 3,537 | 19,313 | 3,408 | 25,454 | 25,454 | 2,733 |
| 0130 | Accounting Services | 20,311 | 172,852 | 16,584 | 189,250 | 189,250 | (186) |
| 0131 | Board of Finance | 329 | 2,880 | 523 | 3,713 | 3,713 | 310 |
| 0132 | Town Treasurer | 3,242 | 26,216 | 2,163 | 28,391 | 28,391 | 12 |
| 0133 | Auditor | - | 34,000 | - | 35,000 | 35,000 | 1,000 |
| 0134 | Assessor | 7,838 | 73,022 | 8,153 | 81,757 | 81,757 | 582 |
| 0135 | Board of Assessment Appeal | - | 92 | - | 1,273 | 1,273 | 1,181 |
| 0137 | Revenue Collector | 6,707 | 67,051 | 4,966 | 72,515 | 77,015 | 498 |
| 0141 | Legal Counsel | 4,303 | 34,759 | 16,823 | 36,500 | 36,500 | (15,082) |
| 0151 | Town Clerk | 11,137 | 88,461 | 8,226 | 95,792 | 95,792 | (895) |
| 0161 | Conservation Commission | 538 | 791 | 200 | 1,800 | 1,800 | 809 |
| 0171 | Planning and Zoning | 10,693 | 83,595 | 8,929 | 94,743 | 94,743 | 2,219 |
| 0172 | Zoning Board of Appeals | 550 | 4,295 | 428 | 4,170 | 4,170 | (553) |
| 0175 | Economic Development | 59 | 452 | - | 900 | 900 | 448 |
| 0176 | Inland/Wetlands Commission | - | 802 | 1,158 | 2,250 | 2,250 | 290 |
| 0181 | Town Office Operations | 5,930 | 64,794 | 14,394 | 82,315 | 82,315 | 3,127 |
| 0182 | Town Hall Operations | 1,097 | 6,383 | 417 | 6,800 | 6,800 | - |
| 0183 | Consulting Engineers | 1,488 | 27,414 | - | 18,750 | 18,750 | (8,664) |
| 0185 | Senior Center Operations | 2,145 | 19,884 | 3,996 | 24,820 | 24,820 | 940 |
| | Total General Government | 90,460 | 821,747 | 96,690 | 907,690 | 912,190 | (10,747) |
| PUBLIC SAFETY | | | | | | | |
| 0221 | Ambulance Grant | - | 255,000 | - | 255,000 | 255,000 | - |
| 0231 | Fire Marshal | 2,120 | 18,907 | 3,080 | 21,823 | 21,823 | (164) |
| 0232 | Fire Protection | - | 245,298 | 2,536 | 247,834 | 247,834 | - |
| 0233 | Public Safety & Welfare | 6,956 | 27,823 | - | 27,574 | 27,574 | (249) |
| 0234 | Emergency Management Director | 50 | 3,549 | 50 | 7,000 | 7,000 | 3,401 |
| 0235 | Fire Main and Hydrant | 513 | 5,059 | 965 | 6,024 | 6,024 | - |
| 0241 | Building Official | 1,656 | 15,078 | 2,556 | 21,260 | 24,260 | 3,626 |
| | Total Public Safety | 11,295 | 570,714 | 9,187 | 586,515 | 589,515 | 6,614 |
| PUBLIC WORKS | | | | | | | |
| 0311 | General Roads | 61,999 | 733,425 | 160,323 | 861,900 | 861,900 | (31,848) |
| 0342 | Cemetery | - | 2,000 | - | 2,000 | 2,000 | - |
| 0351 | Transfer Station | 20,985 | 187,662 | 59,164 | 255,079 | 255,079 | 8,253 |
| | Total Public Works | 82,984 | 923,087 | 219,487 | 1,118,979 | 1,118,979 | (23,595) |

TOWN OF WILLINGTON
STATEMENT OF EXPENDITURES - GENERAL FUND
FOR THE MONTH ENDED May 31, 2012
FISCAL YEAR 2011-2012

| | MTD Actual | YTD Actual | Encumb | ADJUSTED Budget | TOTAL Budget | Variance Favorable (Unfavorable) |
|---|---------------|---------------|---------|--------------------|-----------------|--|
| TRANSFERS TO OTHER FUNDS | | | | | | |
| 0503 Capital Projects | - | 57,500 | - | 57,500 | - | - |
| 0504 Capital Reserve | - | 11,000 | - | 11,000 | 11,000 | - |
| 0505 Emergency Service Reserve | - | - | - | - | - | - |
| 0506 Parks & Rec Cap Fund | - | - | - | - | - | - |
| 0510 Accrued Sick Days Fund | - | 10,000 | - | 10,000 | 10,000 | - |
| 0511 Dog Fund | - | 18,030 | - | 18,030 | 18,030 | - |
| 0512 Recreation Commission | - | 39,498 | - | 39,498 | 39,498 | - |
| 0513 WYFSS Grant | - | 42,538 | - | 42,538 | 42,538 | - |
| 0517 Library Grant | | 122,532 | - | 122,531 | 122,531 | (1) |
| Total Transfers to Other Funds | - | 301,098 | - | 301,097 | 243,597 | (1) |
| OTHER | | | | | | |
| 0811 Social Security | 8,065 | 65,576 | 12,039 | 77,663 | 77,663 | 48 |
| 0821 Unemployment | - | 5 | - | 500 | 500 | 495 |
| 0831 Employee Health Insurance | 15,137 | 198,250 | 34,146 | 237,385 | 237,385 | 4,989 |
| 0841 Pension Fund | 2,611 | 29,473 | 18,292 | 48,150 | 48,150 | 385 |
| 0851 Insurance | - | 78,557 | - | 91,205 | 91,205 | 12,648 |
| 0861 BOF Contingency Fund | | - | | - | - | - |
| 0871 Miscellaneous | 114 | 4,333 | 274 | 2,500 | 2,500 | (2,107) |
| Total Other | 25,927 | 376,194 | 64,751 | 457,403 | 457,403 | 16,458 |
| DEBT SERVICE 0910 | - | 197,156 | 44,344 | 241,500 | 241,500 | - |
| CAPITAL OUTLAYS 0930 | (10,000) | 45,968 | - | 49,000 | 49,000 | 3,032 |
| TOTAL GENERAL GOVERNMENT | 200,666 | 3,235,964 | 434,459 | 3,662,184 | 3,612,184 | (8,239) |
| REGIONAL SCHOOL DISTRICT NO. 19 \$ | 373,800 | 4,056,400 | 285,054 | 4,341,454 | 4,341,454 | - |

TOWN OF WILLINGTON
STATEMENT OF EXPENDITURES - GENERAL FUND
FOR THE MONTH ENDED May 31, 2012
FISCAL YEAR 2011-2012

| | MTD | YTD | | ADJUSTED | TOTAL | Variance |
|---------------------------------------|----------------|------------------|------------------|------------------|------------------|----------------------------|
| | Actual | Actual | Encumb | Budget | Budget | Favorable (Unfavorable) |
| K thru 8 EDUCATION (by object) | | | | | | |
| 111 Certified Salaries | 255,337 | 2,792,214 | 737,370 | 3,513,859 | 3,557,333 | (15,725) |
| 112 Non-certified Salaries | 77,082 | 786,306 | 113,445 | 909,308 | 909,308 | 9,557 |
| 120 Substitute Wages | 7,518 | 39,393 | 433 | 53,840 | 53,840 | 14,014 |
| 200 Benefits (net) | 76,589 | 869,505 | 171,150 | 1,086,394 | 1,166,997 | 45,739 |
| 322 Curriculum Improvement | 4,174 | 19,702 | 1,812 | 23,900 | 17,400 | 2,386 |
| 323 Purchased Educational Services | 11,228 | 356,990 | 104,585 | 477,033 | 484,421 | 15,458 |
| 330 Professional Services | 443 | 13,187 | 6,512 | 31,370 | 31,370 | 11,671 |
| 411 Water Utility Service HMS | 450 | 4,314 | 34 | 4,400 | 3,200 | 52 |
| 421 Disposal Services | 905 | 9,954 | 1,110 | 11,350 | 11,350 | 286 |
| 430 Repairs & Maintenance | 1,347 | 36,385 | 28,278 | 78,425 | 58,140 | 13,762 |
| 440 Rentals & Leases | 2,313 | 27,822 | 2,313 | 29,528 | 29,580 | (607) |
| 510 Transportation | 34,950 | 339,836 | 84,848 | 443,067 | 436,237 | 18,383 |
| 520 Liability Insurance | - | 19,403 | 425 | 20,997 | 20,997 | 1,169 |
| 530 Telephone | 1,253 | 22,522 | 5,632 | 28,630 | 28,630 | 476 |
| 540 Advertising | - | - | - | - | 3,000 | - |
| 563 Outplacement Tuition | 15,840 | 206,403 | 34,470 | 332,356 | 332,356 | 91,483 |
| 580 Travel Expense | 200 | 3,795 | 2,974 | 8,000 | 8,000 | 1,231 |
| 590 Misc Purchased Services | 4,864 | 40,713 | 13,645 | 57,877 | 73,358 | 3,519 |
| 610 General Supplies | 758 | 21,593 | 11,204 | 34,764 | 35,205 | 1,967 |
| 611 Educational Supplies | 5,530 | 75,487 | 12,530 | 94,965 | 96,761 | 6,948 |
| 622 Electricity | 6,502 | 62,016 | 22,982 | 85,000 | 85,000 | 2 |
| 624 Heating Fuel | | 76,938 | 20,562 | 97,500 | 82,500 | - |
| 626 Gasoline/Diesel Fuel | 631 | 53,336 | 4,814 | 58,149 | 51,300 | (1) |
| 641 Books | 1,107 | 4,797 | 157 | 4,957 | 5,460 | 3 |
| 643 Periodicals | - | 3,258 | - | 3,246 | 3,509 | (12) |
| 730 Equipment Purchases | 2,623 | 8,850 | 82,983 | 113,849 | 16,540 | 22,016 |
| 810 Dues, Fees, Memberships | 307 | 3,854 | 2,480 | 7,522 | 8,494 | 1,188 |
| TOTAL K thru 8 EDUCATION | 511,951 | 5,898,573 | 1,466,748 | 7,610,286 | 7,610,286 | 244,965 |

TOTAL BUDGET

| | | | | | |
|-----------|------------|-----------|------------|------------|---------|
| 1,086,417 | 13,190,937 | 2,186,261 | 15,613,924 | 15,563,924 | 236,726 |
|-----------|------------|-----------|------------|------------|---------|

Willington Public Library
Period 11 - May 2012

EXPENSE

| EXPENSE | Fiscal Year 2010-2011 | | | Fiscal Year 2011-2012 | | | Fiscal Year 2012-2013 | | |
|---------------------------------------|-----------------------|-------------------|-------------------|-----------------------|-------------|-------------------|-----------------------|--------------|---------------|
| | Approved | Expenses | Audited | Approved | Expenses | Expenses | Proposed | \$ Change | % Change |
| | BOF 4/6/10 | Adjusted | 06/30/2011 | BOF 3/10/11 | Adjusted | 05/31/2012 | | | |
| LIBRARY CUSTODIAN | 7,761.38 | 10,583.94 | 9,634.70 | 10,733.87 | | 8,781.47 | 10,585 | (149) | -1.39% |
| LIBRARY DATA ENTRY | 510.26 | 510.26 | 510.51 | 510.26 | | 372.67 | 511 | 1 | 0.15% |
| DIRECTOR BENEFITS | 1,291.80 | 1,291.80 | 1,267.80 | 1,291.80 | | | 1,292 | 0 | 0.02% |
| DIRECTOR FILL IN | 357.54 | 357.54 | | 357.54 | | 24.24 | 358 | 0 | 0.13% |
| SOCIAL SECURITY / MEDICARE | 6,762.25 | 7,361.38 | 7,145.13 | 7,375.91 | | 6,512.02 | 7,561 | 185 | 2.51% |
| LIBRARY AIDE | 12,404.30 | 13,997.06 | 12,777.82 | 14,271.03 | | 12,160.11 | 14,003 | (268) | -1.88% |
| LIBRARY ASSISTANT I | 12,210.75 | 13,156.11 | 13,153.23 | 13,359.27 | | 11,829.12 | 13,156 | (203) | -1.52% |
| LIBRARY ASSISTANT II | 5,920.20 | 5,920.20 | 5,945.58 | 6,036.70 | | 5,439.27 | 8,884 | 2,848 | 47.17% |
| LIBRARY DIRECTOR SALARY | 36,535.50 | 36,535.50 | 36,535.50 | 36,535.50 | | 33,491.34 | 36,536 | 0 | 0.00% |
| LIBRARY PAGES | 12,695.47 | 15,166.51 | 14,530.32 | 15,480.72 | | 13,026.41 | 15,163 | (318) | -2.05% |
| SICK LEAVE ESCROW | 1,475.25 | 1,475.25 | 0.00 | 1,475.25 | | | 1,475 | 0 | 0.00% |
| 0001 PERSONNEL | 97,924.70 | 106,355.55 | 101,500.59 | 107,427.85 | 0.00 | 91,636.65 | 109,524 | 3,169 | 2.95% |
| BUILDING MAINT / INSPECTION | 3,500.00 | 3,500.00 | 6,017.35 | 3,500.00 | | (1,359.29) | 3,500 | 0 | 0.00% |
| BUILDING CUSTODIAL SUPPLY | 1,200.00 | 1,200.00 | 1,090.76 | 1,200.00 | | 1,217.26 | 1,200 | 0 | 0.00% |
| CAPITAL IMPROVEMENTS | | | | | | 539.93 | | 0 | #DIV/0! |
| LANDSCAPING | 1.00 | 1.00 | 192.00 | 1.00 | | | | (1) | -100.00% |
| 0002 BUILDING AND GROUNDS | 4,701.00 | 4,701.00 | 7,300.11 | 4,701.00 | 0.00 | 397.90 | 4,700.00 | (1) | -0.02% |
| AUDIOS & VIDEOS | 2,847.00 | 2,847.00 | 3,391.26 | 2,847.00 | | 2,915.93 | 2,847 | 0 | 0.00% |
| AV VIDEO & CD CIRCUIT | 650.00 | 650.00 | 250.00 | 250.00 | | 250.00 | 250 | 0 | 0.00% |
| BOOKS | 14,288.00 | 14,288.00 | 15,104.68 | 12,296.00 | | 10,187.99 | 12,300 | 4 | 0.03% |
| BOOKS ALG TRUST | 0.00 | 0.00 | 47.72 | | | | | 0 | #DIV/0! |
| COMMUNITY PROGRAMS | 0.00 | 0.00 | 170.00 | 170.00 | | 175.10 | 175 | 5 | 2.94% |
| CT STATE LIBRARY NETWORK | 300.00 | 300.00 | 325.00 | 300.00 | | 325.00 | 555 | 255 | 85.00% |
| NEWSPAPERS & PERIODICALS | 2,000.00 | 2,000.00 | 2,004.86 | 2,000.00 | | 378.01 | 2,000.00 | 0 | 0.00% |
| FRIENDS OF THE LIBRARY* | 0.00 | 0.00 | 6,721.51 | | | | | 0 | #DIV/0! |
| DONATIONS / STAFF PURCHASE | | | 10,075.12 | | | | | 0 | #DIV/0! |
| 0003 COLLECTION & PROGRAMS | 20,085.00 | 20,085.00 | 38,090.15 | 17,863.00 | 0.00 | 14,232.03 | 18,127.00 | 264 | 1.48% |
| AUTOMATICON / TECH SUPPORT | 2,240.00 | 2,240.00 | 1,809.73 | 2,000.00 | | 3,925.00 | 2,621.00 | 621 | 31.05% |
| COPIER MAINTENANCE | 150.00 | 150.00 | 61.27 | 100.00 | | | 100.00 | 0 | 0.00% |
| OFFICE SUPPLIES | 2,000.00 | 2,000.00 | 2,249.01 | 2,000.00 | | 1,519.40 | 2,505 | 505 | 25.25% |
| MISCELLANEOUS | 800.00 | 800.00 | 688.65 | 600.00 | | 625.45 | 370 | (230) | -38.33% |
| POSTAGE | 375.00 | 375.00 | 317.39 | 200.00 | | 230.26 | 270.00 | 70 | 35.00% |
| PROFESSIONAL DEVELOPMENT | 800.00 | 800.00 | 652.28 | 500.00 | | 825.96 | 500 | 0 | 0.00% |
| 0004 LIBRARY EXPENSE | 6,365.00 | 6,365.00 | 5,778.33 | 5,400.00 | 0.00 | 7,126.07 | 6,366.00 | 966 | 17.89% |
| ELECTRICITY | 18,900.00 | 18,900.00 | 16,283.55 | 18,900.00 | | 12,586.61 | 18,900 | 0 | 0.00% |
| INTERNET | 40.00 | 40.00 | | 40.00 | | | 40 | 0 | 0.00% |
| PROPANE | 10,000.00 | 10,000.00 | 13,152.46 | 10,000.00 | | 7,902.19 | 10,000 | 0 | 0.00% |
| TELEPHONE | 1,850.00 | 1,850.00 | 1,976.47 | 1,850.00 | | 1,782.76 | 2,000 | 150 | 8.11% |
| TRASH REMOVAL | 780.00 | 780.00 | 727.20 | 780.00 | | 686.40 | 780 | 0 | 0.00% |
| 0005 UTILITIES | 31,570.00 | 31,570.00 | 32,139.68 | 31,570.00 | 0.00 | 22,957.96 | 31,720.00 | 150 | 0.48% |
| TOTAL EXPENSE | 160,645.70 | 169,076.55 | 184,808.86 | 166,961.85 | 0.00 | 136,350.61 | 170,437 | 3,476 | 2.08% |

REVENUE

| REVENUE | Fiscal Year 2010-2011 | | | Fiscal Year 2011-2012 | | | Fiscal Year 2012-2013 | | |
|---------------------------------|-----------------------|-------------------|-------------------|-----------------------|-------------|-------------------|-----------------------|-----------------|----------------|
| | Approved | Revenue | Audited | Approved | Revenue | Revenue | Proposed | \$ Change | % Change |
| | BOF 4/6/10 | Adjusted | 06/30/2011 | BOF 3/10/11 | Adjusted | 05/31/2012 | | | |
| STATE OF CONNECTICUT | 1,300.00 | 1,300.00 | 2,232.00 | 1,300.00 | | 2,004.00 | 1,100 | (200) | -15.38% |
| COPIER / FAX / LATE FEES | 3,700.00 | 3,700.00 | 4,072.86 | 3,500.00 | | 3,459.86 | 3,500 | 0 | 0.00% |
| BUILDING USE | 500.00 | 500.00 | 1,628.25 | 1,200.00 | | 1,058.32 | 1,200 | 0 | 0.00% |
| INVESTMENT INCOME | | | 1,224.24 | | | | | 0 | #DIV/0! |
| DONATIONS | | | 4,674.00 | | | | | 0 | #DIV/0! |
| FRIENDS OF THE LIBRARY* | | | 6,721.51 | | | | | 0 | #DIV/0! |
| MISCELLANEOUS | | | 202.19 | | | | | 0 | #DIV/0! |
| Donation Challenge | | 8,430.85 | 21,386.00 | 8,431.00 | | 4,900.20 | 8,431 | 0 | 0.00% |
| OTHER REVENUE | 5,500.00 | 13,930.85 | 42,141.05 | 14,431.00 | 0.00 | 11,422.38 | 14,231.00 | (200) | -1.39% |
| TRANSFER FROM INVESTMENT | 40,000.00 | 40,000.00 | | 30,000.00 | | 20,000.00 | 20,000 | (10,000) | -33.33% |
| TRANSFER FROM GF | 115,146.00 | 115,146.00 | 115,146.00 | 122,531.00 | | 122,531.00 | 136,206 | 13,675 | 11.16% |
| TOTAL REVENUE | 160,646.00 | 169,076.85 | 157,287.05 | 166,962.00 | 0.00 | 153,953.38 | 170,437 | 3,475 | 2.08% |

* The Friends of the Library is a non-profit organization that raises funds to support the Library. These funds are used primarily for programs.

Ambulance Payroll Budget
Period 11 - May 2012

| | Fiscal Year 2010-2011 | | Fiscal Year 2011-2012 | | Fiscal Year 2012-2013 | | |
|------------------------|-----------------------|----------------|-----------------------|----------------|-----------------------|---------------|---------------|
| | Adjusted | Expenses | Approved | Expenses | Requested | | |
| | BOF 10/21/10 | as of 6/30/11 | BOF 3/10/11 | as of 5/31/12 | 2/2/2012 | \$ Change | % Change |
| WAGES | 274,000 | 259,065 | 273,500 | \$ 256,483 | 299,000 | 25,500 | 9.32% |
| PAYROLL TAXES | 23,000 | 22,268 | 20,600 | \$ 15,050 | 23,600 | 3,000 | 14.56% |
| FUTA TAXES | 0 | 0 | 0 | \$ 2,053 | 1,000 | 1,000 | #DIV/0! |
| HEALTH INSURANCE | 39,000 | 44,271 | 47,500 | \$ 36,231 | 52,000 | 4,500 | 9.47% |
| WORKERS COMP INSURANCE | 10,696 | 10,575 | 8,000 | \$ 8,600 | 10,700 | 2,700 | 33.75% |
| RETIREMENT | 8,000 | 7,843 | 8,200 | \$ 8,686 | 11,000 | 2,800 | 34.15% |
| BANK FEES ACH DD | 0 | 0 | 0 | \$ 109 | 165 | 165 | #DIV/0! |
| UNIFORMS | 2,500 | 1,914 | 2,500 | \$ 1,851.40 | 2,500 | 0 | 0.00% |
| PAYROLL FEES | 1,700 | 1,671 | 0 | \$ - | 0 | 0 | #DIV/0! |
| PAYROLL EXPENSE | 358,896 | 347,607 | 360,300 | 329,063 | 399,965 | 39,665 | 11.01% |
| TOTAL EXPENSE | 358,896 | 347,607 | 360,300 | 329,063 | 399,965 | 39,665 | 11.01% |

| REVENUE | Fiscal Year 2010-2011 | | Fiscal Year 2011-2012 | | Fiscal Year 2012-2013 | | |
|----------------------------|-----------------------|----------------|-----------------------|----------------|-----------------------|---------------|---------------|
| | Adjusted | Revenue | Original | Revenue | Requested | | |
| | Budget | as of 6/30/11 | Budget | as of 5/31/12 | 2/2/2012 | \$ Change | % Change |
| TRANSFER FROM GF | 284,594 | 284,596 | 255,000 | \$ 255,000 | 325,500 | 70,500 | 27.65% |
| EMERGENCY SERVICES FUND 17 | 28,700 | 28,700 | 59,700 | \$ 59,700 | 28,700 | (31,000) | -51.93% |
| INTEREST | | | | \$ 201 | 165 | 165 | #DIV/0! |
| TOWER LEASE | 45,600 | 49,400 | 45,600 | \$ 41,800 | 45,600 | 0 | 0.00% |
| TOTAL REVENUE | 358,894 | 362,696 | 360,300 | 356,701 | 399,965 | 39,665 | 11.01% |

**Emergency Services Reserve Fund
Statement of Revenues and Expenditures
For the Month Ending May 31, 2012**

| | 2007-2008 | 2008-2009 | 2009-2010 | 2010-2011 | as of 05/31/12 2011-2012 |
|---|------------------|------------------|------------------|------------------|---------------------------------------|
| EXPENDITURES | | | | | |
| Ambulance Payroll | | | 28,700 | 28,700 | 59,700 |
| Ambulance Grant WFD#1 | | | | | 29,000 |
| Ambulance Billing Services | 17,321 | 20,312 | 20,762 | 18,114 | 14,706 |
| Paramedics Services | 23,091 | 24,398 | 18,643 | 28,064 | 25,696 |
| Bank Fees | | | | | |
| Equipment Purchase | | | | | |
| Capital Lease Expenditure | 97,262 | 98,916 | 98,916 | 135,184 | 171,452 |
| Refunds | 1,320 | 2,816 | 1,060 | 1,419 | 3,262 |
| Total Expenditures | 138,995 | 146,442 | 168,081 | 211,480 | 303,815 |
| REVENUES | | | | | |
| Investment earnings | 9,386 | 5,691 | 3,731 | 830 | 323 |
| Ambulance Recovery Receipts | 167,474 | 215,541 | 218,436 | 190,161 | 198,101 |
| Equipment Sale | | | | | |
| Ambulance Donations | | | 50 | | |
| Transfer from GF | 30,000 | | | | |
| Total Revenue | 206,860 | 221,232 | 222,217 | 190,991 | 198,424 |
| Net Change in Fund Balance | 67,865 | 74,789 | 54,136 | (20,490) | (105,391) |
| FUND BALANCE - beginning of year | 160,980 | 228,845 | 303,634 | 357,771 | 337,281 |
| FUND BALANCE - end of year | 228,845 | 303,634 | 357,771 | 337,281 | 231,890 |