

TOWN ACCOUNTANT
General Fund Expenses
Fiscal Year 2014

Account Number	Department	Budget	Transfers	Total Available	Refunds	Expenses	Encumbered	Unused Balance
01-114-0000-5113-5113-0000	MODERATOR SALARY	50.00	0.00	50.00	0.00	-50.00		0.00
01-114-0000-5700-5700-0000	MODERATOR EXPENSES	60.00	0.00	60.00	0.00	-60.00		0.00
01-122-0000-5110-5110-0000	SELECTMEN ELECTED SALARY	3,333.00	0.00	3,333.00	0.00	-3,333.00		0.00
01-122-0000-5114-5114-0000	SELECTMEN WAGES PT	40,000.00	5,000.00	45,000.00	0.00	-44,812.54		187.46
01-122-0000-5700-5700-0000	SELECTMEN EXPENSES	7,000.00	5,600.00	12,600.00	211.29	-11,677.40	-430.03	703.86
01-122-2014-0033-5700-0900	ART 33 ELEVATOR DRAWINGS 1870 T HALL	25,000.00	0.00	25,000.00	0.00	0.00	-25,000.00	0.00
01-131-0000-5700-5700-0000	FINANCE COMMITTEE EXPENSES	275.00	0.00	275.00	0.00	-212.28		62.72
01-132-0000-5781-5781-0000	RESERVE FUND TRANSFERS	75,000.00	-35,806.83	39,193.17	0.00	0.00		39,193.17
01-135-0000-5113-5113-0000	ACCOUNTANT SALARY PT	42,571.00	0.00	42,571.00	0.00	-42,571.00		0.00
01-135-0000-5114-5114-0000	ACCOUNTANT WAGES PT	8,510.00	0.00	8,510.00	0.00	-7,638.89		871.11
01-135-0000-5700-5700-0000	ACCOUNTANT EXPENSES	5,791.00	0.00	5,791.00	0.00	-4,798.35	-757.12	235.53
01-136-0000-5700-5700-0000	AUDIT	28,000.00	0.00	28,000.00	0.00	-27,000.00		1,000.00
01-141-0000-5110-5110-0000	ASSESSORS ELECTED SALARY	2,017.00	0.00	2,017.00	0.00	-2,016.99		0.01
01-141-0000-5113-5113-0000	ASSESSORS ASST SALARY	48,206.00	0.00	48,206.00	0.00	-48,206.00		0.00
01-141-0000-5114-5114-0000	ASSESSORS WAGES PT	51,561.00	0.00	51,561.00	0.00	-51,560.90		0.10
01-141-0000-5700-5700-0000	ASSESSORS EXPENSES	19,475.00	0.00	19,475.00	0.00	-17,385.17	-2,089.83	0.00
01-141-2014-0029-5700-0900	ART 29 PERMIT/INSP SERVICE SOFTWARE	11,750.00	0.00	11,750.00	0.00	-4,000.00	-7,750.00	0.00
01-142-0000-5700-5700-0000	REVALUATION EXPENSES	20,500.00	0.00	20,500.00	0.00	-17,825.00	-2,675.00	0.00
01-145-0000-5110-5110-0000	TREASURER ELECTED SALARY	30,300.00	0.00	30,300.00	0.00	-30,300.00		0.00
01-145-0000-5700-5700-0000	TREASURER EXPENSES	23,489.00	0.00	23,489.00	0.00	-17,729.94	-1,445.00	4,314.06
01-146-0000-5110-5110-0000	COLLECTOR ELECTED SALARY	23,270.00	0.00	23,270.00	0.00	-23,270.00		0.00
01-146-0000-5110-5170-0000	COLLECTOR INCENTIVE PAY	1,000.00	0.00	1,000.00	0.00	-1,000.00		0.00
01-146-0000-5700-5700-0000	COLLECTOR EXPENSES	14,805.00	0.00	14,805.00	0.00	-10,346.49		4,458.51
01-151-0000-5700-5200-0000	TOWN COUNSEL	35,000.00	9,300.00	44,300.00	0.00	-38,579.21	-5,720.79	0.00
01-152-0000-5700-5700-0000	PERSONNEL COMMITTEE EXPENSES	500.00	0.00	500.00	0.00	-200.00		300.00
01-153-0000-5700-5200-0000	TAX TITLE EXPENSES	20,000.00	0.00	20,000.00	479.95	-12,109.29		8,370.66
01-155-0000-5113-5113-0000	DATA SYSTEM - SALARY PT	2,722.00	0.00	2,722.00	0.00	-2,722.00		0.00
01-155-0000-5700-5700-0000	DATA SYSTEM - EXPENSES	36,500.00	0.00	36,500.00	0.00	-34,730.98	-300.00	1,469.02
01-161-0000-5110-5110-0000	TOWN CLERK ELECTED SALARY	21,807.00	0.00	21,807.00	0.00	-21,807.00		0.00
01-161-0000-5113-5113-0000	ASST. TOWN CLERK SALARY PT	8,268.00	0.00	8,268.00	0.00	-8,268.00		0.00
01-161-0000-5700-5700-0000	TOWN CLERK EXPENSES	1,925.00	0.00	1,925.00	0.00	-1,275.51	-649.49	0.00
01-162-0000-5114-5114-0000	ELECTIONS WAGES PT	3,000.00	0.00	3,000.00	0.00	-603.50		2,396.50
01-162-0000-5700-5700-0000	ELECTIONS EXPENSES	2,375.00	300.00	2,675.00	0.00	-2,631.55	-43.45	0.00
01-163-0000-5113-5113-0000	REGISTRATION SALARY	100.00	0.00	100.00	0.00	-100.00		0.00
01-163-0000-5114-5114-0000	REGISTRATION WAGES PT	525.00	0.00	525.00	0.00	-187.00		338.00
01-163-0000-5700-5700-0000	REGISTRATION EXPENSE	60.00	0.00	60.00	0.00	0.00	-60.00	0.00
01-171-0000-5700-5700-0000	CONSERVATION COMMITTEE EXPENSES	500.00	0.00	500.00	0.00	-374.00		126.00
01-175-0000-5700-5700-0000	PLANNING BOARD EXPENSES	2,000.00	0.00	2,000.00	0.00	-606.16		1,393.84
01-175-2014-0035-5700-0900	ART 35 ZONING BYLAWS PLAN BD	2,000.00	0.00	2,000.00	0.00	0.00	-2,000.00	0.00
01-175-2014-0036-5700-0900	ART 36 MASTER PLAN PLAN BD	5,000.00	0.00	5,000.00	0.00	-375.00	-4,625.00	0.00
01-176-0000-5700-5700-0000	BOARD OF APPEALS - EXPENSE	500.00	0.00	500.00	0.00	-305.86		194.14
01-177-0000-5000-5700-0000	AGRICULTURAL COMMISSION - EXPENSE	1,430.00	0.00	1,430.00	0.00	-1,430.00		0.00

Account Number	Department	Budget	Transfers	Total Available	Refunds	Expenses	Encumbered	Unused Balance
01-192-0000-5112-5112-0000	PUBLIC BUILDINGS WAGES FT	34,870.00	0.00	34,870.00	0.00	-34,670.56		199.44
01-192-0000-5114-5114-0000	PUBLIC BUILDINGS WAGES PT	9,247.00	0.00	9,247.00	0.00	-9,243.98		3.02
01-192-0000-5211-5211-0000	ELECTRICITY	50,000.00	0.00	50,000.00	0.00	-45,364.86		4,635.14
01-192-0000-5212-5212-0000	TELEPHONE	5,000.00	0.00	5,000.00	0.00	-4,206.75		793.25
01-192-0000-5411-5411-0000	FUEL OIL	86,000.00	0.00	86,000.00	0.00	-69,988.80		16,011.20
01-192-0000-5700-5700-0000	PUBLIC BUILDINGS EXPENSES	32,000.00	8,750.00	40,750.00	0.00	-30,433.54	-10,000.00	316.46
01-192-2014-0020-5700-0900	ART 20 SPRINKLER RENOVATIONS MUN BLDG	6,000.00	0.00	6,000.00	0.00	-5,800.00	-200.00	0.00
01-192-2014-0021-5700-0900	ART 21 GENERATOR REPAIRS 1870 T HALL	3,000.00	0.00	3,000.00	0.00	-2,525.00	-475.00	0.00
01-195-0000-5700-5700-0000	TOWN REPORT EXPENSES	2,600.00	419.83	3,019.83	0.00	-3,019.83		0.00
01-210-0000-5111-5111-0000	POLICE SALARY FT	127,334.00	0.00	127,334.00	0.00	-102,887.20		24,446.80
01-210-0000-5112-5112-0000	POLICE WAGES FT	457,269.00	0.00	457,269.00	0.00	-457,269.00		0.00
01-210-0000-5114-5114-0000	POLICE WAGES PT	79,788.00	0.00	79,788.00	0.00	-68,563.58		11,224.42
01-210-0000-5700-5700-0000	POLICE EXPENSES	80,887.00	0.00	80,887.00	29.75	-77,739.55	-3,177.00	0.20
01-220-0000-5113-5113-0000	FIRE SALARY PT	30,000.00	0.00	30,000.00	0.00	-30,000.00		0.00
01-220-0000-5114-5114-0000	FIRE WAGES PT	40,479.00	0.00	40,479.00	0.00	-37,272.50		3,206.50
01-220-0000-5114-5170-0000	FIRE - INCENTIVE	12,000.00	0.00	12,000.00	0.00	-12,000.00		0.00
01-220-0000-5700-5700-0000	FIRE EXPENSES	97,820.00	0.00	97,820.00	6.22	-96,144.03	-1,680.91	1.28
01-220-2014-0031-5700-0900	ART 31 PPE EQUIPMENT FIRE	23,820.00	0.00	23,820.00	0.00	-23,820.00		0.00
01-232-0000-5113-5113-0000	RESCUE SQUAD SALARY PT	13,500.00	0.00	13,500.00	0.00	-13,500.00		0.00
01-232-0000-5114-5114-0000	RESCUE SQUAD WAGES PT	29,572.00	0.00	29,572.00	0.00	-28,239.18		1,332.82
01-232-0000-5114-5170-0000	RESCUE - INCENTIVE	5,270.00	0.00	5,270.00	0.00	-3,130.38		2,139.62
01-232-0000-5700-5700-0000	RESCUE SQUAD EXPENSES	50,600.00	0.00	50,600.00	608.88	-37,037.23	-14,170.00	1.65
01-232-2014-0023-5700-0900	ART 23 SAFETY JACKETS RESCUE	3,600.00	0.00	3,600.00	0.00	-3,600.00		0.00
01-232-2014-0024-5700-0900	ART 24 DEFIBRILLATORS	8,000.00	0.00	8,000.00	0.00	-5,802.41	-2,197.59	0.00
01-241-0000-5114-5114-0000	BUILDING INSPECTOR WAGES PT	58,923.00	0.00	58,923.00	0.00	-58,919.12		3.88
01-241-0000-5700-5700-0000	BUILDING INSPECTOR EXPENSES	4,510.00	0.00	4,510.00	0.00	-3,004.13	-500.00	1,005.87
01-249-0000-5113-5113-0000	ANIMAL INSPECTOR SALARY PT	1,796.00	0.00	1,796.00	0.00	-1,796.00		0.00
01-249-0000-5700-5700-0000	ANIMAL INSPECTOR EXPENSES	925.00	0.00	925.00	0.00	0.00		925.00
01-291-0000-5113-5113-0000	EMD SALARY PT	2,500.00	0.00	2,500.00	0.00	-2,500.00		0.00
01-292-0000-5113-5113-0000	DOG OFFICER SALARY PT	2,679.00	0.00	2,679.00	0.00	-2,679.00		0.00
01-292-0000-5700-5700-0000	DOG OFFICER EXPENSES	2,400.00	0.00	2,400.00	0.00	-1,228.61		1,171.39
01-296-0000-5100-5100-0000	COMMUNICATIONS CENTER PERSONNEL	183,625.00	0.00	183,625.00	0.00	-181,524.67		2,100.33
01-296-0000-5700-5700-0000	COMMUNICATIONS EXPENSES	24,002.00	0.00	24,002.00	0.00	-21,825.85	-800.00	1,376.15
01-300-0000-5000-5100-0000	BERLIN MEMORIAL SCHOOL PERSONNEL	2,020,000.00	0.00	2,020,000.00	2,235.50	-2,022,130.97		104.53
01-300-0000-5000-5700-0000	BERLIN MEMORIAL SCHOOL EXPENSES	485,155.00	0.00	485,155.00	3,559.81	-420,023.76	-68,519.66	171.39
01-300-2014-0013-5700-0900	ART 13 BOILER REPLACEMENT BMS	119,400.00	0.00	119,400.00	0.00	-119,400.00		0.00
01-300-2014-0014-5700-0900	ART 14 ROOF REPAIRS BMS	96,000.00	0.00	96,000.00	0.00	-64,300.00	-31,700.00	0.00
01-300-2014-0015-5700-0900	ART 15 MOLD REPAIR BMS	10,000.00	0.00	10,000.00	0.00	-2,500.00	-7,500.00	0.00
01-300-2014-0016-5700-0900	ART 16 EXTERIOR BLDG REPAIR BMS	5,000.00	0.00	5,000.00	0.00	0.00	-5,000.00	0.00
01-301-0000-5000-5000-0000	POST SECONDARY VOC. SCH.	1.00	0.00	1.00	0.00	0.00		1.00
01-422-0000-5111-5111-0000	HIGHWAY SALARY FT	70,700.00	0.00	70,700.00	0.00	-70,700.00		0.00
01-422-0000-5112-5112-0000	HIGHWAY WAGES FT	187,020.00	0.00	187,020.00	0.00	-186,335.65		684.35
01-422-0000-5114-5114-0000	HIGHWAY WAGES PT	6,462.00	0.00	6,462.00	0.00	-336.00		6,126.00
01-422-0000-5700-5700-0000	HIGHWAY EXPENSES	131,740.00	0.00	131,740.00	0.00	-112,123.76	-19,600.00	16.24
01-422-2014-0003-5700-0900	ART 3 STM UNPAID WOODCO MACHINERY BILLS	911.59	0.00	911.59	0.00	-911.59		0.00
01-422-2014-0026-5700-0900	ART 26 HOT TOP	70,000.00	0.00	70,000.00	0.00	-37,028.19	-32,971.81	0.00
01-422-2014-0027-5700-0900	ART 27 Z950A JOHN DEERE MOWER	12,000.00	0.00	12,000.00	0.00	-11,207.44	-792.56	0.00
01-422-2014-0028-5700-0900	ART 28 4520 JOHN DEERE TRACTOR	15,000.00	0.00	15,000.00	0.00	-15,000.00		0.00

Account Number	Department	Budget	Transfers	Total Available	Refunds	Expenses	Encumbered	Unused Balance
01-423-0000-5112-5112-0000	SNOW & SALT WAGES OT	29,884.03	0.00	29,884.03	0.00	-29,884.03		0.00
01-423-0000-5114-5114-0000	SNOW & SALT WAGES PT	5,000.00	0.00	5,000.00	0.00	-4,556.43		443.57
01-423-0000-5700-5400-0000	SNOW & SALT SUPPLIES	0.00	0.00	0.00	0.00	0.00		0.00
01-423-0000-5700-5700-0000	SNOW & SALT EXPENSES	116,054.81	0.00	116,054.81	0.00	-116,054.81		0.00
01-424-0000-5211-5211-0000	STREET LIGHTS	9,600.00	0.00	9,600.00	0.00	-8,702.04	-19.40	878.56
01-433-0000-5114-5114-0000	TRANSFER STATION WAGES PT	25,742.00	0.00	25,742.00	0.00	-25,736.12		5.88
01-433-0000-5700-5700-0000	TRANSFER STATION EXPENSES	54,090.00	0.00	54,090.00	0.00	-22,052.35	-7,730.00	24,307.65
01-491-0000-5000-5100-0000	CEMETERY SALARY PT	3,360.00	0.00	3,360.00	0.00	-3,360.00		0.00
01-491-0000-5000-5700-0000	CEMETERY EXPENSES	21,640.00	6,437.00	28,077.00	731.20	-24,206.74	-4,601.46	0.00
01-491-2014-0034-5700-0900	ART 34 MOWER & SUPPLIES CEMETERY	19,000.00	0.00	19,000.00	0.00	-19,000.00		0.00
01-510-0000-5110-5110-0000	BOARD OF HEALTH ELECTED SALARY	1,800.00	0.00	1,800.00	0.00	-1,800.00		0.00
01-510-0000-5700-5700-0000	BOARD OF HEALTH EXPENSES	2,900.00	0.00	2,900.00	0.00	-743.79	-22.00	2,134.21
01-511-0000-5200-5200-0000	NASHOBA HEALTH	7,094.00	0.00	7,094.00	0.00	-6,242.16		851.84
01-522-0000-5200-5200-0000	NASHOBA NURSING	3,959.00	0.00	3,959.00	0.00	-2,794.36		1,164.64
01-523-0000-5200-5200-0000	LIPTON MENTAL HEALTH	1.00	0.00	1.00	0.00	0.00		1.00
01-541-0000-5700-5700-0000	COUNCIL ON AGING EXPENSES	3,000.00	0.00	3,000.00	0.00	-1,664.45		1,335.55
01-543-0000-5113-5113-0000	VETERANS SALARY PT	2,699.00	0.00	2,699.00	0.00	-2,699.00		0.00
01-543-0000-5700-5700-0000	VETERANS EXPENSES	85.00	0.00	85.00	0.00	-85.00		0.00
01-543-0000-5780-5780-0000	VETERANS BENEFITS	15,600.00	0.00	15,600.00	0.00	-15,146.36		453.64
01-599-0000-5000-5000-0000	WHEAT ASSESSEMENT	3,000.00	0.00	3,000.00	0.00	-3,000.00		0.00
01-610-0000-5114-5114-0000	LIBRARY WAGES PT	93,816.00	0.00	93,816.00	0.00	-87,504.44		6,311.56
01-610-0000-5700-5700-0000	LIBRARY EXPENSES	26,183.30	0.00	26,183.30	0.00	-26,183.30		0.00
01-610-2014-0014-5700-0900	ART 14 STM NEW LIBRARY ROOF	9,986.80	0.00	9,986.80	0.00	-9,986.80		0.00
01-610-2014-0017-5700-0900	ART 17 REFINISH & SEAL HALLWAY & STAIRS LIBRA	7,500.00	0.00	7,500.00	0.00	0.00	-7,500.00	0.00
01-610-2014-0018-5700-0900	ART 18 WINDOW REPLACEMENT LIBRARY	2,500.00	0.00	2,500.00	0.00	-2,500.00		0.00
01-630-0000-5700-5700-0000	RECREATION EXPENSES	3,400.00	0.00	3,400.00	0.00	-3,400.00		0.00
01-631-0000-5000-5700-0000	CULTURAL COUNCIL - EXPENSES	1,250.00	0.00	1,250.00	0.00	-1,250.00		0.00
01-691-0000-5700-5700-0000	HISTORICAL COMMITTEE EXPENSES	80.00	0.00	80.00	0.00	-23.00		57.00
01-692-0000-5700-5700-0000	MEMORIAL DAY EXPENSES	1,800.00	0.00	1,800.00	0.00	-1,800.00		0.00
01-699-0000-5700-5700-0000	CO AID TO AGRICULTURE	1.00	0.00	1.00	0.00	0.00		1.00
01-752-0000-5800-5800-0000	INTEREST EXPENSE	42,100.00	0.00	42,100.00	0.00	-42,100.00		0.00
01-752-0000-5900-5900-0000	PRINCIPAL REPAYMENT ON DEBT	219,658.00	0.00	219,658.00	0.00	-219,658.00		0.00
01-800-0000-5300-5320-0000	SCHOOL CHOICE	87,076.00	0.00	87,076.00	0.00	-16,633.00		70,443.00
01-800-0000-5600-5634-0000	MOTOR VEHICLE ASSESSMENT	2,140.00	0.00	2,140.00	0.00	-2,100.00		40.00
01-800-0000-5600-5639-0000	MOSQUITO CONTROL ASSESSMENT	29,647.00	0.00	29,647.00	0.00	-30,568.00		-921.00
01-800-0000-5600-5640-0000	AIR POLLUTION ASSESSMENT	1,049.00	0.00	1,049.00	0.00	-1,049.00		0.00
01-800-0000-5600-5641-0000	CENTRAL MASS REGIONAL PLANNING COUNCIL	707.74	0.00	707.74	0.00	-707.74		0.00
01-800-0000-5600-5663-0000	REGIONAL TRANSIT ASSESSMENT	272.00	0.00	272.00	0.00	-272.00		0.00
01-835-0000-5300-5321-0000	ASSABET VALLEY REGIONAL ASSESSMENT	367,766.00	0.00	367,766.00	0.00	-367,766.00		0.00
01-835-0000-5300-5322-0000	TAHANTO REGIONAL ASSESSMENT	2,534,111.00	0.00	2,534,111.00	0.00	-2,534,111.00		0.00
01-835-0000-5900-5900-0000	TAHANTO CAPITAL ASSESSMENT	526,195.00	0.00	526,195.00	0.00	-526,194.80		0.20
01-835-0000-5900-5901-0000	ASSABET RENOVATIONS	548.00	0.00	548.00	0.00	-547.50		0.50
01-911-0000-5200-5200-0000	WORCESTER REGIONAL RETIREMENT ASSESSMEN	260,604.00	0.00	260,604.00	0.00	-260,604.00		0.00
01-912-0000-5100-5170-0000	WORKMENS COMPENSATION	35,000.00	0.00	35,000.00	0.00	-29,901.28		5,098.72
01-913-0000-5100-5170-0000	UNEMPLOYMENT INSURANCE	15,000.00	0.00	15,000.00	0.00	566.00	-5,000.00	10,566.00
01-914-0000-5100-5170-0000	CHAPTER 32B HEALTH INSURANCE	758,153.00	0.00	758,153.00	0.00	-702,518.83		55,634.17
01-916-0000-5200-5200-0000	POLICE & FIRE SICKNESS AND ACCIDENT INSURAN	25,000.00	0.00	25,000.00	0.00	-23,054.00		1,946.00
01-919-0000-5100-5190-0000	SICK PAY ACCOUNT	29,052.00	0.00	29,052.00	0.00	-28,694.62		357.38
01-920-0000-5100-5170-0000	MEDICARE	66,872.00	0.00	66,872.00	0.00	-53,993.47		12,878.53
01-945-0000-5700-5740-0000	PROPERTY & LIABILITIES INSURANCE	75,000.00	0.00	75,000.00	0.00	-71,111.16		3,888.84

10,972,557.27

0.00

10,972,557.27

7,862.60

-10,361,225.71

-277,703.10

341,491.06