Report of the Town Accountant

The following statements are presented to show the Town of Carver's financial condition for the fiscal year ending June 30, 2014. The first statement is a combined balance sheet for all the funds of the Town. In the following paragraphs I have provided a quick synopsis of what these funds are for and why they are segregated:

Property taxes are the major source of funding for the General Fund. The **General Fund** reflects the financial transactions related to general governmental activities which are not otherwise accounted for in another fund. The General Fund contains the operating budget of the Town and warrant articles that are funded through taxes or by transfers from free cash or stabilization. In general, only the undesignated fund balance of the General Fund can be used to help fund future budgets. Most other funds contain fund balances that are designated (or restricted) to specific purposes. The balance sheet for the General Fund shows an undesignated fund balance of **$ 1,880,391**. The Department of Revenue has certified **$ 1,177,446** of this balance to be used for any purpose town meeting deems appropriate. Amounts not certified are known as the town's reserves. These reserve levels of fund balance are to mitigate current and future risks (e.g.., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates.

Special Revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. These purposes are decided as a matter of law or specific restrictions are place upon them at an annual or special town meeting.

Capital Project Funds account for the acquisition of capital facilities. These funds are initiated by warrant article at town meeting, but by law, are segregated from the General Fund. Unlike General Fund warrant articles the authorization of bonds or notes to fund these projects puts additional legal restrictions on the unexpended balance of these funds.

Enterprise Funds - Water funds are restricted to the operation of water distribution. These funds are set up to be self-supporting from user charges related to water consumption. The Cranberry Village Water and the North Carver Water District operate as Enterprise Funds with the Board of Selectmen acting as Water Commissioners for Cranberry Village and the NCWD have seperately elected Water Commissioners.

Fiduciary Funds - Trust and Agency Funds account for money and securities received and held by the Town as trustee (Trust Funds) or custodian (Agency Funds). The Towns Stabilization fund is included as an other trust fund.

The **General Long-Term Debt Group** includes the liabilities for Long-term debt. Annual payments of principal and interest are raised each year as part of the operating budget of the Town.

Government financial statements can be difficult to read and comprehend. As always, I am available to take questions regarding these or any other financial reports of the Town. Please feel free to call or stop by my office at any time.

Respectfully Submitted,

Margaret LaMay
Town Accountant

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TOWN OF CARVER

UMAS Version

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP
June 30, 2015

	Governmental Fund Types			Proprietary Fund Types	Fiduciary Fund Types	Account Group	
Assets and Other Debits	General	Special Revenue	Capital Projects	Water Fund	Trust and Agency	General Long-Term Obligations	TOTAL (Memo Only)
Cash and cash equivalents	4,257,377.25	4,526,009.98	2,331,750.08	456,626.26	3,149,381.24		14,721,144.81
Receivables:							
Property taxes	604,210.07						604,210.07
Provision for abatements/exemptions	(507,140.23)						(507,140.23)
Tax Liens	480,295.47						480,295.47
CPA liens		5,870.18					5,870.18
Betterment liens				2,972.41			2,972.41
Deferred taxes	1,876.35						1,876.35
Deferred betterments				3,822.32			3,822.32
Tax foreclosures	371,711.60	615.10					372,326.70
Betterments		1,180.73		28,966.66			30,147.39
Motor vehicles excise	264,447.90						264,447.90
Boat excise							-
CPA surcharge		11,995.63					11,995.63
Departmental	22,166.80						22,166.80
Intergovernmental	208,685.53	235,994.84	1,141.52				445,821.89
Intergovernmental accrued	39,818.00						39,818.00
Apportioned assessments not yet due		76,076.32		1,526,786.53			1,602,862.85
Charges for services and other	-	370,008.58		17,152.63	20,894.33		408,055.54
Total receivables	1,486,071.49	701,741.38	1,141.52	1,579,700.55	20,894.33	-	3,789,549.27
Due from other funds							-
Inventories	5,000.00						5,000.00
Prepaid expenses	-						-
Other assets							-
Amounts to be provided for the							-
retirement of general long-term obligations		-				5,481,515.99	5,481,515.99
Total assets	5,748,448.74	5,227,751.36	2,332,891.60	2,036,326.81	3,170,275.57	5,481,515.99	23,997,210.07
Liabilities, Equity and Other Credits							
Warrants and accounts payable	724,969.40	67,444.54	69,513.78	24,615.93	31,684.50		918,228.15
Due to other funds							
Guaranty deposits	315,440.86						315,440.86
Accrued liabilities:							
Payroll withholding payables	282,732.54						282,732.54
Unclaimed items, tailings	39,734.19	-			-		39,734.19
Due to taxpayers	1,080.00						1,080.00
General obligation bonds and notes payable	-	-	2,000,000.00	-	-	5,481,515.99	7,481,515.99
Deferred revenue	1,446,253.49	464,255.76		1,579,700.55	20,894.33		3,511,104.13
Other liabilities	(4,310.99)						(4,310.99)
Obligation under capital lease							-
Total liabilities	2,805,899.49	531,700.30	2,069,513.78	1,604,316.48	52,578.83	5,481,515.99	12,545,524.87
Retained earnings							-
Fund balances:							
Reserved for:							
Encumbrances	63,379.53			-			63,379.53
Continuing appropriations	302,067.61	465,651.15		10,269.96			777,988.72
Appropriation deficit	-						-
Debt exclusion premium reserve							-
Expenditures		1,543,296.93	263,377.82				1,806,674.75
Unprovided abatements							-
Prepaid items	-						-
Petty cash	5,000.00						5,000.00
Unreserved:							
Designated for special purposes		209.93					209.93
Designated for subsequent year expenditures	270,000.00	-		28,359.00			298,359.00
Designated for overlay surplus	-						-
Designated for debt service	-			-			-
Undesignated	2,302,102.11	2,686,893.05		393,381.37	3,117,696.74		8,500,073.27
Total equity and other credits	2,942,549.25	4,696,051.06	263,377.82	432,010.33	3,117,696.74	-	11,451,685.20

TOWN OF CARVER

Trial Balance at June 30, 2015
General Fund (01)

		Pre-Close Trial Balance, per G/L		Closing Entries		Adjusted Trial Balance	
Account #	**Description**	**Debit**	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
1040	Cash	4,257,377.25				4,257,377.25	
1210-1997	Personal Property 1997	776.13				776.13	
1210-1998	Personal Property 1998	794.67				794.67	
1210-1999	Personal Property 1999	782.99				782.99	
1210-2000	Personal Property 2000	704.58				704.58	
1210-2001	Personal Property 2001	745.84				745.84	
1210-2002	Personal Property 2002	755.71				755.71	
1210-2003	Personal Property 2003	584.29				584.29	
1210-2004	Personal Property 2004	5,785.53				5,785.53	
1210-2005	Personal Property 2005	5,123.67				5,123.67	
1210-2006	Personal Property 2006	4,970.76				4,970.76	
1210-2007	Personal Property 2007	5,299.59				5,299.59	
1210-2008	Personal Property 2008	688.66				688.66	
1210-2009	Personal Property 2009	1,460.57				1,460.57	
1210-2010	Personal Property 2010	1,932.27				1,932.27	
1210-2011	Personal Property 2011	3,175.23				3,175.23	
1210-2012	Personal Property 2012	2,361.12				2,361.12	
1210-2013	Personal Property 2013	7,445.60				7,445.60	
1210-2014	Personal Property 2014	7,325.05				7,325.05	
1210-2015	Personal Property 2015	12,813.47				12,813.47	
1220-2012	Real Estate 2012	52.31				52.31	
1220-2013	Real Estate 2013	11,856.21				11,856.21	
1220-2014	Real Estate 2014	156,852.29				156,852.29	
1220-2015	Real Estate 2015	371,923.53				371,923.53	
1240	Tax Liens Receivable	480,295.47				480,295.47	
1253	Deferred Taxes Receivable	1,876.35				1,876.35	
1260-2000	Motor Vehicle Excise - pre 2001	5,677.32				5,677.32	
1260-2001	Motor Vehicle Excise 2001	4,152.94				4,152.94	
1260-2002	Motor Vehicle Excise 2002	4,218.06				4,218.06	
1260-2003	Motor Vehicle Excise 2003	4,972.34				4,972.34	
1260-2004	Motor Vehicle Excise 2004	8,327.22				8,327.22	
1260-2005	Motor Vehicle Excise 2005	6,816.38				6,816.38	
1260-2006	Motor Vehicle Excise 2006	6,257.11				6,257.11	
1260-2007	Motor Vehicle Excise 2007	4,035.63				4,035.63	
1260-2008	Motor Vehicle Excise 2008	5,351.08				5,351.08	
1260-2009	Motor Vehicle Excise 2009	6,679.21				6,679.21	
1260-2010	Motor Vehicle Excise 2010	8,129.69				8,129.69	-
1260-2011	Motor Vehicle Excise 2011	6,023.82				6,023.82	
1260-2012	Motor Vehicle Excise 2012	8,011.74				8,011.74	
1260-2013	Motor Vehicle Excise 2013	11,124.38				11,124.38	
1260-2014	Motor Vehicle Excise 2014	28,705.78				28,705.78	
1260-2015	Motor Vehicle Excise 2015	145,965.20				145,965.20	
1295	Payments in Lieu of Taxes						-
1341	Trailer Coach					-	
1342	38B fines	1,000.00				1,000.00	
1343	Tipping fees	21,166.80				21,166.80	
1720	Due from Commonwealth	39,818.00				39,818.00	
1721	Veterans A/R	208,685.53				208,685.53	
1810	Inventories	5,000.00				5,000.00	
1850	Prepaid expenses					-	
1860	Other Departmental Receiv					-	
1880	Tax Foreclosures	371,711.60				371,711.60	
1890	Suspense RTD checks					-	
	TOTAL, ASSETS	6,255,588.97	-	-	-	6,255,588.97	-
2101	Warrants Payable		724,969.40				724,969.40
2102	Accounts Payable						-
2120	Federal Tax W/H		677.31			-	677.31
2125	Medicare Tax W/H	7,790.95				7,790.95	
2130	State Tax W/H		122.26			-	122.26
2140	Plymouth County Retirement		19,146.00				19,146.00
2141	Teacher Retirement W/H					-	
2145	Tax Sheltered Annuities	9,449.83				9,449.83	
2146	Voya Mandatory Deferred		314.28				314.28
2148	Deferred Comp						
2149	Valic Deferred Comp	225.00				225.00	
2150	Group Insurance W/H		1,650.39				1,650.39
2151	Life Insurance WH	789.98				789.98	
2152	Special Life	470.99				470.99	

TOWN OF CARVER

Trial Balance at June 30, 2015
General Fund (01)

		Pre-Close Trial Balance, per G/L		Closing Entries		Adjusted Trial Balance	
Account #	Description	Debit	Credit	Debit	Credit	Debit	Credit
2154	BCBS WH Payable		186,296.33				186,296.33
2155	Pilgrim WH Payable		78,469.84				78,469.84
2161	Concord Heritage	29.39				29.39	
2162	Delta Dental		8,238.75				8,238.75
2163	Accident & illness		2,703.73				2,703.73
2164	Aflac		441.38				441.38
2165	Aflac ST disability		484.52				484.52
2172	DPW Dues	247.10				247.10	
2173	Teacher Dues	394.49				394.49	
2175	Clerical Dues		640.98				640.98
2191	Medical Flex		1,188.01				1,188.01
2193	Flex Admin fee	80.09				80.09	
2194	COBRA admin		1,998.04				1,998.04
2196	Court Deductions W/H	161.46				161.46	
	Accrued Payroll						-
2340	Due to Stabilization Fund						-
2510	Undistributed Receipts						-
2515	Misc - unknown	4,310.99				4,310.99	
2520	Tailings		39,734.19				39,734.19
2550	PB - Review & Inspections		20,134.70				20,134.70
2552	PB - Surety Bonds		248,556.16				248,556.16
2555	PB - Bounds Account		6,155.00				6,155.00
2560	ZBA - reviews		2,595.00				2,595.00
2565	Surety Bonds - cell tower		23,000.00				23,000.00
2566	Surety Bonds - Earth Removal		15,000.00				15,000.00
2581	Due to taxpayers		1,080.00				1,080.00
2610	Deferred Revenue - Property Taxes		97,069.84				97,069.84
2620	Deferred Revenue - Tax Deferrals		1,876.35				1,876.35
2622	Deferred Revenue - Tax Liens		480,295.47				480,295.47
2623	Deferred Revenue - Tax foreclosures		371,711.60				371,711.60
2624	Deferred Revenue-PILOT					-	-
2630	Deferred Revenue - MV Excise		264,447.90				264,447.90
2654	Deferred Revenue - Departmental		22,166.80				22,166.80
2654	Deferred Revenue - Intergovernmental		208,685.53				208,685.53
1230-2006	Provision for Abatements pre 2006		44,795.88				44,795.88
1230-2006	Provision for Abatements 2006		34,863.76				34,863.76
1230-2007	Provision for Abatements 2007		37,789.59				37,789.59
1230-2008	Provision for Abatements 2008		-				-
1230-2009	Provision for Abatements 2009		139.40				139.40
1230-2010	Provision for Abatements 2010		123,281.15				123,281.15
1230-2011	Provision for Abatements 2011		122,574.90				122,574.90
1230-2012	Provision for Abatements 2012		65,782.75				65,782.75
1230-2013	Provision for Abatements 2013		34,922.97				34,922.97
1230-2014	Provision for Abatements 2014		10,881.73				10,881.73
1230-2015	Provision for Abatements 2015		32,108.10				32,108.10
2711	Tax Anticipation Notes Payable						-
	Subtotal, LIABILITIES	23,950.27	3,336,989.99	-	-	23,950.27	3,336,989.99
3211	F B Reserved - Encumbrances		63,379.53				63,379.53
3212	F B Reserved - Continued Approp.		302,067.61				302,067.61
3220	F B Reserved - Overlay Surplus						-
3240	F B Reserved - Expenditures		270,000.00				270,000.00
3250	F/B Reserved - Petty Cash		5,000.00				5,000.00
3294	F/B Reserved - Prepaid expenses						-
3296	F B Reserved - Future Debt Service						-
3590	Fund Balance - Undesignated		1,829,807.40		472,294.71		2,302,102.11
3592	F B - Appropriation Deficits						-
3594	F B - Unprovided Abate/Exemptions	-					-
	Subtotal, FUND BALANCES	-	2,470,254.54	-	472,294.71	-	2,942,549.25
	TOTAL, LIAB & F.B.	23,950.27	5,807,244.53	-	472,294.71	23,950.27	6,279,539.24
	TOTALS	6,279,539.24	5,807,244.53	-	472,294.71	6,279,539.24	6,279,539.24
			472,294.71				-

TOWN OF CARVER, MASSACHUSETTS

General Fund

Statement of Estimated and Actual Revenues

For the Period Ending June 30, 2014

REVENUE TYPE	ESTIMATED		ACTUAL	VARIANCE
TAXES AND EXCISES				
PERSONAL PROPERTY TAXES				
FISCAL YEAR:				
2014		1,788,148.07		
2013		3,995.28		
2012		1,211.61		
2011		179.51		
Prior years		1,350.17		
SUB-TOTAL	1,809,064.71		1,794,884.64	(14,180.07)
REAL ESTATE TAXES				
FISCAL YEAR:				
2014		17,411,190.08		
2013		319,771.54		
2012		53,276.86		
2011		13.95		
Prior Years		3,441.40		
SUB-TOTAL	18,209,733.92		17,787,693.83	(422,040.09)
TAX LIENS				
TAX LIENS REDEEMED			182,154.27	97,672.61
MOTOR VEHICLE EXCISE TAX				
FISCAL YEAR:				
2014		1,127,998.88		
2013		236,850.01		
2012		17,028.87		
2011		3,899.47		
2010		1,190.74		
2009		209.28		
Prior Years		3,343.06		
SUB-TOTAL	1,175,000.00		1,390,520.31	215,520.31
38 D FINES			5,100.00	5,100.00
INTEREST & PENALTIES				
PROPERTY TAXES		83,134.29		
EXCISE TAXES		28,277.62		
TAX LIENS		106,664.65		
SUB-TOTAL	140,000.00		218,076.56	78,076.56
PAYMENT IN LIEU OF TAXES	72,000.00		44,579.17	(27,420.83)
TRAILER COACH EXCISE	100,000.00		118,431.00	18,431.00
WRITE - OFFS COLLECTED			514.90	742.84
TOTAL - TAXES AND EXCISES	**21,505,798.63**		**21,541,954.68**	**36,156.05**

TOWN OF CARVER, MASSACHUSETTS

General Fund

Statement of Estimated and Actual Revenues

For the Period Ending June 30, 2014

CHARGES FOR SERVICES			
DEPARTMENTAL FEES			
SELECTMEN	600.00	126.68	(473.32)
EARTH REMOVAL	200.00	100.00	(100.00)
CABLE TV	1,700.00	1,712.00	12.00
ASSESSOR	770.00	247.38	(522.62)
TREASURER	20.00	64.00	44.00
COLLECTOR	175.00	100.00	(75.00)
TAX TITLE FORECLOSURE	0.00	0.00	0.00
MUNICIPAL LIENS	6,000.00	6,775.00	775.00
TOWN CLERK	8,000.00	7,166.60	(833.40)
DOG FEES	10,000.00	12,727.25	2,727.25
CONSERVATION COMM	1,500.00	1,445.00	(55.00)
PLANNING BOARD	9,000.00	11,250.00	2,250.00
ZONING BOARD	1,200.00	1,000.00	(200.00)
POLICE REPORTS	900.00	1,063.00	163.00
POLICE MISC.	7,000.00	11,032.73	4,032.73
POLICE OFF-DUTY CHARGES	9,000.00	18,816.75	9,816.75
FIRE MISC.	0.00	0.00	0.00
ANIMAL CONTROL FEES	0.00	0.00	0.00
PUBLIC WORKS	465.00	940.00	475.00
WHITE GOODS DISPOSAL	35.00	35.00	0.00
BOARD OF HEALTH	28,000.00	28,946.35	946.35
REGIONAL LANDFILL	50,375.00	78,179.05	27,804.05
HISTORIC DISTRICT	60.00	40.00	(20.00)
TOTAL - CHARGES FOR SERVICES	**135,000.00**	**181,766.79**	**46,766.79**
LICENSES AND PERMITS			
LICENSES & PERMITS			
ALCOHOLIC BEVERAGE	12,450.00	13,112.50	1,420.00
COMMON VITCULARS	1,625.00	3,050.00	250.00
CAR DEALERS	2,350.00	2,600.00	2,000.00
FOOD ESTABLISHMENTS	0.00	0.00	0.00
AMUSEMENT DEVICE	540.00	2,090.00	(460.00)
OTHER LICENSES	3,070.00	100.00	330.00
MARRIAGE INTENTIONS	600.00	660.00	(135.00)
BUILDING	56,105.00	55,911.00	66,318.50
PLUMBING	3,050.00	3,215.23	1,607.00
DUAL PLUMBING AND GAS	385.00	306.25	39.00
GAS	2,415.00	5,279.13	1,188.75
SEALER WEIGHTS & MEASURE	2,415.00	1,620.00	(60.00)
ELECTRICAL	4,995.00	6,314.57	5,484.62
PRIVILEGE STICKERS	10,000.00	9,790.00	1,490.00
TOTAL - LICENSES AND PERMITS	**100,000.00**	**104,048.68**	**4,048.68**
STATE REVENUE			
STATE REVENUE			
ELDERLY EXEMPTIONS	55,869.00	56,605.00	736.00
VETS AND OTHER EXEMPTIONS	0.00	23,175.00	23,175.00
SCHOOL AID - CHAPTER 70	9,688,439.00	9,688,439.00	0.00
SCHOOL VOCATIONAL OOD TRANSPORTATION	0.00	66,863.00	66,863.00
SCHOOL CONSTRUCTION	0.00	0.00	0.00

TOWN OF CARVER, MASSACHUSETTS
General Fund
Statement of Estimated and Actual Revenues
For the Period Ending June 30, 2014

CHARTER TUITION REIMBURSEMENT	97,408.00	87,582.00	(9,826.00)
LOTTERY, BEANO & CHARITY	1,264,820.00	1,264,820.00	0.00
VETERANS' BENEFITS	159,484.00	153,600.00	(5,884.00)
POLICE CAREER INCENTIVE	0.00	0.00	0.00
STATE OWNED LAND	95,424.00	95,424.00	0.00
OTHER STATE AID	0.00	0.00	0.00
MEDICAID REIMBURSEMENT	52,961.00	80,299.22	27,338.22
TOTAL - STATE REVENUE	**11,414,405.00**	**11,516,807.22**	**102,402.22**
FINES AND FORFEITS			
FINES AND FORFEITS			
PARKING FINES	352.00	288.50	(63.50)
COURT FINES	920.00	690.00	(230.00)
DOG VIOLATIONS	125.00	0.00	(125.00)
MOTOR VEHICLE INFRACTION	8,200.00	13,262.50	5,062.50
R.M.V. FEES	15,000.00	18,057.00	3,057.00
TOTAL - FINES AND FORFEITS	**24,597.00**	**32,298.00**	**7,701.00**
MISCELLANEOUS REVENUE			
INVESTMENT INCOME	17,000.00	12,463.84	(4,536.16)
MISCELLANEOUS REVENUE			
FINANCE CHARGES		631.09	631.09
SALE OF SURPLUS PROPERTY		0.00	0.00
OVERAGES & SHORTAGES		0.00	0.00
OTHER MISCELLANOUS	0.00	155,552.72	155,552.72
TOTAL - MISCELLANEOUS REVENUE	**17,000.00**	**168,647.65**	**151,647.65**
OTHER FINANCING SOURCES			
OPERATING TRANSFERS IN			
SPECIAL REVENUE FUNDS	592,635.00	571,432.84	(21,202.16)
CAPITAL PROJECTS FUNDS	0.00	0.00	0.00
EXPENDABLE TRUST FUNDS	4,680.50	4,680.50	0.00
PROPRIETARY FUNDS	0.00	0.00	0.00
TOTAL - OTHER FINANCING SOURCES	**597,315.50**	**576,113.34**	**(21,202.16)**
GRAND TOTAL - REVENUES	**$33,794,116.13**	**$34,121,636.36**	**327,520.23**

TOWN OF CARVER
GENERAL FUND APPROPRIATION/EXPENDITURE REPORT
FY14

	GENERAL GOVERNMENT	FY13 Encumbrances/Articles	Other Adjs	FY14 Appropriations: ATM Raise & Appropriate	ATM Other Funds	Special Town Meetings	Other Transfers	Reserve Fund	Total FY14 Appropriations	TOTAL BUDGET	FY2014 Expenditures	FY14 Encumbered	FY14 Close-outs	Articles	Balance 6/30/2014	
B	Moderator			250.00					250.00	250.00	250.00				-	01-000-114-0001-5*-*
B	Select-Salaries			201,553.00		(30,000.00)			171,553.00	171,553.00	165,042.13		6,510.87		(0.00)	158,531.26
B	Select-Expense			11,875.00		6,000.00		16,524.65	34,399.65	34,399.65	34,399.65				-	01-000-122-0004-5*-*
B	Contract negotiations				3,442.49				3,442.49	3,442.49	2,919.32		523.17		(0.00)	01-000-122-0006-5*-*
B	Selectmen Unpaid bills					4,048.18			4,048.18	4,048.18	4,048.18				-	01-000-122-0006-5*-*
B	Grant professional services					8,000.00			8,000.00	8,000.00	8,000.00				-	01-000-122-0006-5*-*
B	T.A. Operating			5,000.00				2,944.27	7,944.27	7,944.27	4,860.27	3,084.00			-	01-000-122-0006-5*-*
A	Commission on Disability	99.02							-	99.02	-		99.02		-	01-000-122-0123-5700-11
C	Green Committee	1,000.00							-	1,000.00	-			1,000.00	-	01-000-122-0127-5700-10
C	Green Committee								-	-					-	01-000-122-0122-5700-11
A	Green Committee								-	-					-	sum of hidden rows above
A	Old Home Day			500.00					500.00	500.00	500.00				-	01-000-122-0121-5700-14
A	Demolition of Grange Hall								-	-					-	01-000-122-0115-5380-12
B	Misc. Telephone			33,000.00		7,000.00			40,000.00	40,000.00	36,747.86	203.81	3,048.33		(0.00)	01-000-123-0010-5341-00
B	Gasoline			165,000.00					165,000.00	165,000.00	155,488.37		9,511.63		0.00	01-000-123-0022-5481-00
B	Street Lighting			60,000.00					60,000.00	60,000.00	14,308.55	33,388.92	12,302.53		(0.00)	01-000-123-0023-5212-00
B	Town Report			3,000.00					3,000.00	3,000.00	2,661.35		338.65		0.00	01-000-123-0024-5380-00
A	Matching Grant	8,133.92							-	8,133.92	5,798.00			2,335.92	-	01-000-123-0112-*-10
B	Town Audit			37,200.00		2,350.00			39,550.00	39,550.00	36,760.00		2,790.00		-	01-000-123-0034-5317-00
B	Misc PY Town Enc	11,090.52							-	11,090.52	11,090.52				-	
B	Municipal Ins			220,500.00					220,500.00	220,500.00	210,787.96		9,712.04		0.00	01-000-123-0038-5740-00
A	Grant Services	1,625.00							-	1,625.00	-			1,625.00	-	01-000-123-0166-5*-*
B	Zoning Board								-	-					-	01-000-131-0035-5*-*
B	Reserve Fund			125,000.00				(79,048.72)	45,951.28	45,951.28			45,951.28		-	01-000-132-0036-5780-00
B	Finance Cmte - Expenses			1,865.00					1,865.00	1,865.00	204.00		1,661.00		-	01-000-135-0040-5*-*
B	Professional Svcs By-law 2013 ATM A6				25,000.00				25,000.00	25,000.00	-			25,000.00	-	01-000-135-0040-5*-*
B	Accounting-Sal			120,132.00	804.00				120,936.00	120,936.00	120,936.00				-	01-000-135-0040-5*-*
B	Accounting-Op	15.00	(15.00)	3,065.00				27,537.00	30,602.00	30,602.00	26,844.93	3,427.00	330.07		(0.00)	01-000-135-0041-5*-*
B	Assessors-Sal			130,727.00	1,238.34				131,965.34	131,965.34	131,965.10		0.24		(0.00)	01-000-141-0045-5*-*
B	Assessors-Op	1,091.27		7,850.00					7,850.00	8,941.27	8,015.08		926.19		0.00	01-000-141-0048-5*-*
B	Assess-Reval			24,500.00					24,500.00	24,500.00	24,272.36		227.64		(0.00)	01-000-141-0049-5*-*
B	Tr/Coll Salaries			188,416.00	1,983.41				190,399.41	190,399.41	153,003.49		37,395.92		0.00	01-000-145-0055-5*-*
B	Tr/Coll Op			65,334.00					65,334.00	65,334.00	48,175.18		17,158.82		-	01-000-145-0057-5*-*
A	Tax Coll-Software Programming								-	-					-	01-000-145-0184-5317-10
A	Replace Postage System								-	-					-	01-000-145-0119-5317-12
B	Tax Title Exp			15,000.00		10,800.00		944.78	26,744.78	26,744.78	26,744.78				-	01-000-146-0068-5*-*
B	Legal Exp			130,000.00					130,000.00	130,000.00	77,865.15	14,271.09	37,863.76		0.00	01-000-151-0075-5*-*
B	Data Proc	1,196.30		75,110.00				3,900.00	79,010.00	80,206.30	73,161.69	4,580.00	2,464.61		0.00	01-000-155-0080-5*-*
B	Town Clerk Sal			135,653.00	268.78				135,921.78	135,921.78	135,731.22		190.56		(0.00)	01-000-161-0085-5*-*
B	Town Clerk Op			6,250.00					6,250.00	6,250.00	5,505.81		744.19		(0.00)	01-000-161-0087-5*-*
A	Town Clerk-Voting Machines								-	-					-	01-000-162-0126-5850-09
B	Elec/Regis Sal			20,000.00		(10,000.00)			10,000.00	10,000.00	5,920.57		4,079.43		0.00	01-000-162-0089-5*-*
B	Elec/Regis Op			21,300.00					21,300.00	21,300.00	16,347.83		4,952.17		-	01-000-162-0090-5*-*
B	Conserv Sal			74,112.00	625.07				74,737.07	74,737.07	71,640.47		3,096.60		0.00	01-000-171-0092-5*-*
B	Conserv Op			4,295.00					4,295.00	4,295.00	4,295.00				-	01-000-171-0093-5*-*
B	Agricultural Commission			425.00					425.00	425.00	30.00		395.00		-	01-000-173-0204-5*-*
B	Capital Outlay			125.00					125.00	125.00	-		125.00		-	01-000-196-0725-5*-*
B	Industrial Development			5,500.00					5,500.00	5,500.00	5,493.53		6.47		0.00	01-000-182-0206-*-*
B	Planning Sal			90,045.00	204.55			4,967.86	95,217.41	95,217.41	95,217.41				-	01-000-175-0097-5*-*
B	Planning Op			6,425.00					6,425.00	6,425.00	6,302.39		122.61		(0.00)	01-000-175-0098-5*-*
B	Zoning Board			9,250.00					9,250.00	9,250.00	6,163.19		3,086.81		0.00	01-000-176-*-5*-*
B	Bldg Payroll			131,153.00	1,566.01				132,719.01	132,719.01	120,525.20		12,193.81		0.00	01-000-192-0227-5*-*
B	Bldg Op	265.72	(90.09)	324,964.00					324,964.00	325,139.63	296,900.25	4.22	28,235.16		(0.00)	01-000-192-0229-5*-*
A	Carpet replace - TH	717.03							-	717.03	700.00		17.03		(0.00)	01-000-192-0105-5821-13
A	Roof DPW				30,000.00				30,000.00	30,000.00	30,000.00				-	01-000-192-0107-5840-14
A	Roof, doors, window FD				39,050.00				39,050.00	39,050.00	-			39,050.00	-	01-000-192-0107-5842-14
A	Floor scrubber	6,000.00							-	6,000.00	5,797.00			203.00	-	01-000-192-0108-5845-13
A	Fire Station Improvements				35,800.00				35,800.00	35,800.00	19,943.75			15,856.25	-	01-000-192-0107-5821-14
A	Town Hall Elevator Safety								-	-					-	01-000-192-0117-5821-11
A	Library Sidewalk								-	-					-	01-000-192-0185-5380-11
A	Animal Control Holding Facility	8,728.12				(7,902.00)			(7,902.00)	826.12	-		826.12		0.00	01-000-192-0127-5317-09
A	Clean municipal well					5,000.00			5,000.00	5,000.00	5,000.00				-	01-000-192-0127-5317-09
A	Replace radiator at police/fire					4,000.00			4,000.00	4,000.00	4,000.00				-	01-000-192-0127-5317-09
TOTAL GENERAL GOVERNMENT		39,961.90	(105.09)	2,454,374.00	139,982.65	(703.82)	-	(22,230.16)	2,571,422.67	2,611,279.48	2,220,363.54	58,959.04	246,886.73	85,070.17	(0.00)	
PUBLIC SAFETY																
B	Police Salaries			1,489,797.00	37,000.00	85,000.00		19,844.93	1,631,641.93	1,631,641.93	1,631,641.93				-	01-000-210-0240-5*-*
B	Pol Disp Sal			242,663.00				1,113.92	243,776.92	243,776.92	243,776.92				-	01-000-210-0241-5106-00
B	Police Operat	2,071.70	(1,691.95)	134,050.00					134,050.00	134,429.75	104,792.80		29,636.95		(0.00)	01-000-210-0242-5*-*
A	Capital Lease - 2 Cruisers	18,439.00			16,988.52				16,988.52	35,427.52	16,961.07		18,466.45		0.00	01-000-210-010*-58*0-**
A	Capital Lease - replace firearms				19,000.00				19,000.00	19,000.00	17,538.13			1,461.87	-	01-000-210-0105-5870-13
B	Fire Salaries			388,096.00		8,000.00			396,096.00	396,096.00	395,991.96		104.04		(0.00)	01-000-220-0260-5*-*
B	Fire-Operating	74.59		71,610.00		3,000.00			74,610.00	74,684.59	74,039.77	241.20	403.62		0.00	01-000-220-0265-5*-*
A	Design Drawings				40,000.00				40,000.00	40,000.00	40,000.00				-	01-000-220-0107-5851-14
A	Capital Lease - Replace Command Car #1				44,500.00				44,500.00	44,500.00	44,500.00				-	01-000-220-0107-5810-14
A	Equip & Letter Brushbreaker	4,218.70							-	4,218.70	4,218.70				-	01-000-220-0110-5850-12
A	Reahb Ambulance								-	-					-	01-000-220-0110-5851-12
A	Replace SCBA Masks	822.59							-	822.59	822.59				-	01-000-220-0106-5870-13

TOWN OF CARVER
GENERAL FUND APPROPRIATION/EXPENDITURE REPORT
FY14

				FY14 Appropriations												
	GENERAL GOVERNMENT	FY13 Encumbrances/Articles	Other Adjs	ATM Raise & Appropriate	ATM Other Funds	Special Town Meetings	Other Transfers	Reserve Fund	Total FY14 Appropriations	TOTAL BUDGET	FY2014 Expenditures	FY14 Encumbered	FY14 Close-outs	Articles	Balance 6/30/2014	
A	*Fire station - replace 3 doors*								-	-					-	01-000-220-0107-5317-13
B	*Ambulance-Sal*			442,087.00					442,087.00	442,087.00	412,998.93				**29,088.07**	01-000-231-0280-5*-*
B	*Ambulance Op*	1,221.99		92,000.00					92,000.00	93,221.99	90,198.44	589.95			**2,433.60**	01-000-231-0281-5*-*
A	*Capital Lease - Ambulance*								-	-					-	01-000-231-0110-5912-12
A	*FD Command car 2*								-	-					-	01-000-220-0105-5850-13
A	*FD Hovercraft*								-	-					-	001-000-220-0105-5851-13
B	*Bldg Insp-Sal*			50,495.00	317.43				50,812.43	50,812.43	50,812.43				-	01-000-241-0290-5*-*
B	*Bldg Insp-Op*			7,000.00					7,000.00	7,000.00	6,933.47		66.53		(0.00)	01-000-241-0293-5*-*
A	*Demolition*	8,804.21							-	8,804.21	-			8,804.21	-	01-000-241-0119-5380-11
B	*P&G Insp-Op*			854.00					854.00	854.00	715.35		138.65		(0.00)	01-000-242-*-5*-*
B	*Sealer W&M*			5,200.00					5,200.00	5,200.00	5,200.00				-	01-000-244-0305-5*-*
B	*Wire Insp-Op*			420.00					420.00	420.00	371.15		48.85		0.00	01-000-245-*-5*-*
B	*Animal Ct Sal*			29,215.00				1,271.31	30,486.31	30,486.31	30,486.31				-	01-000-292-0320-5*-*
B	*Animal Ct Op*			8,000.00					8,000.00	8,000.00	3,863.95	175.00	3,961.05		-	01-000-292-0321-5*-*
TOTAL PUBLIC SAFETY		35,652.78	(1,691.95)	2,961,487.00	157,805.95	96,000.00	-	22,230.16	3,237,523.11	3,271,483.94	3,175,863.90	1,006.15	52,826.14	10,266.08	31,521.67	
EDUCATION																
B	*School*	222,595.57		21,368,292.00					21,368,292.00	21,590,887.57	21,569,371.72	15,790.35	5,725.50		0.00	01-000-300-*-*-*
A	*4 school buses, mini-van, radio system*	5,879.09							-	5,879.09	-			5,879.09	-	01-000-305-0110-5870-12
A	*2 school buses, Painting, 2 mini-vans, 1 handicap bus, bldg survey, tech updates, caravan*			10.00	307,665.56				307,675.56	307,675.56	306,464.82		110.74	1,100.00	(0.00)	01-000-305-0107-58**-14
A	*Steamer*								-	-					-	01-000-305-0110-5845-12
B	*Regional Voc*			808,299.00		(8,884.00)			799,415.00	799,415.00	799,415.00				-	01-000-306-0350-5690-00
TOTAL EDUCATION		228,474.66	-	22,176,601.00	307,665.56	(8,884.00)	-	-	22,475,382.56	22,703,857.22	22,675,251.54	15,790.35	5,836.24	6,979.09	0.00	
PUBLIC WORKS																
B	*DPW-Sal*			508,067.00	8,000.00	30,000.00			546,067.00	546,067.00	509,160.39		36,906.61		(0.00)	01-000-421-0355-5*-*
B	*DPW-Op*	476.35		186,400.00					186,400.00	186,876.35	166,487.85	1,847.19	18,541.31		-	01-000-421-0365-5*-*
A	*Capital Lease - 1 Ton Dump Truck with Plow*				11,686.47				11,686.47	11,686.47	11,667.58		18.89		(0.00)	01-000-421-0107-5810-14
C	*Private Ways*	4,764.53							-	4,764.53	4,529.50			235.03	(0.00)	01-000-421-0115-5249-11
C	*Private Ways*			15,000.00					15,000.00	15,000.00	-			15,000.00	-	01-000-421-0118-5249-14
A	*Private Ways*								-	-					-	sum of hidden rows above
A	*Cemetery*								-	-					-	01-000-421-0378-5*-*
B	*Snow & Ice Op*			65,000.00					65,000.00	65,000.00	93,178.58		(28,178.58)		-	01-000-423-0390-5*-*
B	*Snow & Ice Sal*			135,000.00		299,346.00			434,346.00	434,346.00	406,167.18		28,178.82		0.00	01-000-423-0390-5124-00
B	*Earth Removal*			1,260.00					1,260.00	1,260.00	1,048.65		211.35		(0.00)	01-000-429-0720-5*-*
B	*Landfill Op*			95,000.00		28,634.48			123,634.48	123,634.48	123,634.48				-	01-000-439-0025-5*-*
B	*Cemetery Perpetual Care*				15,000.00				15,000.00	15,000.00	10,852.10		4,147.90		-	01-000-421-0119-5317-13
A	*Stormwater Mgmt*	25,000.00							-	25,000.00	-			25,000.00	-	01-000-450-0105-5317-13
A	*NCWD - infrastructure eval*	20,000.00							-	20,000.00				20,000.00	-	01-000-450-0105-5317-13
A	*NCWD - master planning*	15,000.00							-	15,000.00				15,000.00	-	01-000-450-0105-5317-13
A	*NCWD infrastructure eval*	10,000.00							-	10,000.00				10,000.00	-	01-000-450-0105-5317-13
A	*NCWD - master planning*	10,000.00							-	10,000.00				10,000.00	-	01-000-439-0025-5*-*
A	*NCWD Unpaid bills*					1,200.00			1,200.00	1,200.00	1,200.00				-	01-000-439-0025-5*-*
TOTAL PUBLIC WORKS		85,240.88	-	1,005,727.00	34,686.47	359,180.48	-	-	1,399,593.95	1,484,834.83	1,327,926.31	1,847.19	59,826.30	95,235.03	(0.00)	
HUMAN SERVICES																
B	*Health Sal*			88,067.00	501.48				88,568.48	88,568.48	88,568.33		0.15		(0.00)	01-000-510-0630-5*-*
B	*Health Op*			2,445.00					2,445.00	2,445.00	2,387.00		58.00		-	01-000-510-0633-5*-*
A	*Visiting Nurses*								-	-					-	01-000-510-0122-5317-12
B	*COA Sal*			91,614.00	2,162.01				93,776.01	93,776.01	93,776.01				-	01-000-541-0650-5*-*
B	*COA Op*			20,320.00					20,320.00	20,320.00	20,125.03		194.97		0.00	01-000-541-0651-5*-*
C	*COA Atwood House Maint*								-	-					-	01-000-541-0125-5*-11
C	*COA Atwood House Maint*	1,380.71		7,000.00					7,000.00	8,380.71	1,380.71			7,000.00	-	01-000-541-0123-5*-12
A	*COA Atwood House Maint*								-	-					-	sum of hidden rows above
B	*Veterans Sal*			27,126.00					27,126.00	27,126.00	27,126.00				-	01-000-543-0660-5*-*
B	*Veterans Op*			3,475.00					3,475.00	3,475.00	2,254.26		1,220.74		(0.00)	01-000-543-0661-5*-*
B	*Veterans Ben*			200,000.00		26,000.00			226,000.00	226,000.00	217,466.84		8,533.16		0.00	01-000-560-0662-5*-*
A	*Cape Cod VNA*			11,000.00					11,000.00	11,000.00	11,000.00				-	01-000-510-0120-5317-14
A	*New Day*								-	-					-	01-000-560-0152-5781-12
A	*South Coastal Legal*			3,500.00					3,500.00	3,500.00	3,500.00				-	01-000-560-0108-5781-14
A	*Marcus Atwood Maint*	7,000.00							-	7,000.00	2,292.15			4,707.85	-	01-000-560-0154-5781-12
A	*Coalition Homeless*			5,000.00					5,000.00	5,000.00	5,000.00				-	01-000-560-0111-5781-14
A	*S.S. Community Action*			4,000.00	1,000.00				5,000.00	5,000.00	5,000.00				-	01-000-560-0110-5781-14
A	*So Shore Women's Resource*			3,000.00					3,000.00	3,000.00	3,000.00				-	01-000-560-0109-5781-14
A	*Plymouth Co-op*			175.00					175.00	175.00	175.00				-	01-000-560-0122-5781-14
TOTAL HUMAN SERVICES		8,380.71	-	466,722.00	3,663.49	26,000.00	-	-	496,385.49	504,766.20	483,051.33	-	10,007.02	11,707.85	(0.00)	
CULTURE & RECREATION																
B	*Library Sal*			283,730.00	4,885.43	7,902.00			296,517.43	296,517.43	296,517.43				-	01-000-610-0700-5*-*
B	*Library Op*			73,950.00					73,950.00	73,950.00	73,915.95		34.05		0.00	01-000-610-0701-5*-*
B	*Recreation Sal*			7,000.00		(3,421.08)			3,578.92	3,578.92	3,578.92				-	01-000-630-0710-5*-*
B	*Recreation Op*	954.10		10,000.00		3,421.08			13,421.08	14,375.18	12,086.01	1,317.50	971.67		0.00	01-000-630-0711-5*-*
A	*Carver Room*								-	-					-	01-000-690-0159-5*-*
B	*Historic Comm*			430.00					430.00	430.00	430.00				-	01-000-690-0730-*-*
B	*Historic Dist*			260.00					260.00	260.00	260.00				-	01-000-691-0735-5*-*
TOTAL CUTURE & RECREATION		954.10	-	375,370.00	4,885.43	7,902.00	-	-	388,157.43	389,111.53	386,788.31	1,317.50	1,005.72	-	0.00	
DEBT SERVICE																
B	*MWPAT Loan*			11,101.00					11,101.00	11,101.00	11,100.40		0.60		0.00	01-000-705-0747-5*-*
B	*Capital Leases*			260,361.00					260,361.00	260,361.00	258,062.12		2,298.88		0.00	01-000-706-01*-5*-*

TOWN OF CARVER
GENERAL FUND APPROPRIATION/EXPENDITURE REPORT
FY14

			FY14 Appropriations												
GENERAL GOVERNMENT	FY13 Encumbrances/Articles	Other Adjs	ATM Raise & Appropriate	ATM Other Funds	Special Town Meetings	Other Transfers	Reserve Fund	Total FY14 Appropriations	TOTAL BUDGET	FY2014 Expenditures	FY14 Encumbered	FY14 Close-outs	Articles	Balance 6/30/2014	
B *New Library*			132,514.00					132,514.00	132,514.00	127,720.30		4,793.70		(0.00)	01-000-710-0756-5*-*
B *Town Hall Bond*			150,841.00					150,841.00	150,841.00	150,840.50		0.50		-	01-000-710-0757-5*-*
B *Int/Temp Loans*			70,000.00		(50,000.00)			20,000.00	20,000.00	3,482.60		16,517.40		-	01-000-710-0759-5*-*
B *Loan Disclosure*			15,000.00		(10,775.07)			4,224.93	4,224.93	2,500.00		1,724.93		0.00	01-000-145-0058-5*-*
TOTAL DEBT SERVICE	-	-	639,817.00	-	(60,775.07)	-	-	579,041.93	579,041.93	553,705.92	-	25,336.01	-	0.00	
ASSESSMENTS															
R *2010 Snow and Ice Deficit*								-	-					-	
R *2010 Court Judgements*								-	-					-	
R *County Tax*			24,029.00					24,029.00	24,029.00	24,028.77		0.23		(0.00)	01-000-830-0785-5*-*
R *Regional Refuse*								-	-					-	01-000-840-0790-5690-00
R *So Eastern Regional*			1,859.00					1,859.00	1,859.00	1,859.05		(0.05)		0.00	
R *STRAP*								-	-					-	01-000-840-0795-5690-00
R *Mosquito Cntrl*			59,881.00					59,881.00	59,881.00	59,873.00		8.00		-	01-000-820-0772-5630-00
R *Air Polution*			3,122.00					3,122.00	3,122.00	3,122.00				-	01-000-820-0773-5630-00
R *RMV Non-renewal*			15,200.00					15,200.00	15,200.00	16,560.00		(1,360.00)		-	01-000-820-0776-5630-00
R *MBTA*			26,759.00					26,759.00	26,759.00	26,759.00				-	Manual Entry
R *Regional Trans*			48,681.00					48,681.00	48,681.00	48,681.00				-	01-000-820-0774-5*-*
R *Special Ed*			12,710.00					12,710.00	12,710.00	12,904.00		(194.00)		-	01-000-820-0775-5630-00
R *School Choice*			23,250.00					23,250.00	23,250.00	40,838.00		(17,588.00)		-	01-000-820-0777-5630-00
R *Charter School*			199,900.00					199,900.00	199,900.00	140,291.00		59,609.00		-	01-000-820-0779-5630-00
A *Court Judgements*								-	-					-	01-000-820-0779-5630-00
TOTAL ASSESSMENTS	-	-	415,391.00	-	-	-	-	415,391.00	415,391.00	374,915.82	-	40,475.18	-	(0.00)	
EMPLOYEE BENEFITS															
B *Retirement*			990,313.00		(56,350.00)			933,963.00	933,963.00	928,077.23		5,885.77		0.00	01-000-910-0911-5*-*
B *Unemployment*			1.00		16,000.00			16,001.00	16,001.00	12,985.85		3,015.15		(0.00)	01-000-910-0913-5*-*
B *Insurance and Medicare*			1,094,380.00		(16,916.00)			1,077,464.00	1,077,464.00	1,037,166.97	13,676.20	26,620.83		0.00	01-000-910-091*-5*-*
B *Wage & Classification Study*								-	-					-	01-000-910-0917-5780-00
TOTAL EMPLOYEE BENEFITS	-	-	2,084,694.00	-	(57,266.00)	-	-	2,027,428.00	2,027,428.00	1,978,230.05	13,676.20	35,521.75	-	0.00	
OPERATING TRANSFERS OUT															
A *Transfer to Cap Bldg Stab*			400,000.00					400,000.00	400,000.00	400,000.00				-	01-000-990-0112-5966-12
A *Transfer to Proprietary*					100,000.00	31,319.00		131,319.00	131,319.00	131,319.00				-	
A *Transfer to SRFs*					10,008.42	49,504.00		59,512.42	59,512.42	59,512.42				-	
A *Transfer to Trust/Agency*						30,000.00		30,000.00	30,000.00	30,000.00				-	
B *Transfer to Cap Projects*			288,511.00		11,000.00			299,511.00	299,511.00	299,511.00				-	01-000-990-0108-5*-*
TOTAL OPERATING TRANSFERS	-	-	688,511.00	-	121,008.42	110,823.00	-	920,342.42	920,342.42	920,342.42	-	-	-	-	
Totals	**398,665.03**	**(1,797.04)**	**33,268,694.00**	**648,689.55**	**482,462.01**	**110,823.00**	**(0.00)**	**34,510,668.56**	**34,907,536.55**	**34,096,439.14**	**92,596.43**	**477,721.09**	**209,258.22**	**31,521.67**	

TOWN OF CARVER, MASSACHUSETTS

General Fund

Statement of Changes in Unreserved - Undesignated Fund Balance

For the Fiscal Year Ended June 30, 2014

Unreserved - Undesignated			
Fund Balance - July 1		$	1,648,808.29
Deductions			
Overlay Surplus released to Fund Balance			0.00
Special Town Meeting 11/12/13			(183,116.01)
Special/Annual Town Meeting 06/16/14			(658,850.00)
Reserve for Prepaid Items			(3,008.60)
Tax Rate Recap entries (overlay, state & cty assess, etc)			(178,807.00)
Current year reservations			(301,854.65)
	TOTAL DEDUCTIONS	**$**	**(1,325,636.26)**
Additions			
Reverse prior year reservations			1,532,022.04
Reserve snow and ice deficit			-
FY 2014 Budget Summary			
Close out revenues (A-1)	$34,121,636.36		
Close out expenditures (A-2)	(34,096,439.14)		
FY 2014 Budget Surplus			$25,197.22
	TOTAL ADDITIONS	**$**	**1,557,219.26**
Unreserved - Undesignated			
Fund Balance - June 30		$	1,880,391.29

Free Cash Summary:

Free Cash Summary		
Certified Free Cash at 7/01/2013	$ 843,269.00	
Less Free Cash Appropriated		
Special Town Meeting 11/12/13	(183,116.01)	
Special/Annual Town Meeting 06/16/14	(658,850.00)	
Unappropriated Free Cash		1,302.99

TOWN OF CARVER

COMBINING BALANCE SHEET-SPECIAL REVENUE FUNDS
June 30, 2014

	2	3	4	8	11	12	13	14/29	
	SPED Reimburse	School Lunch	School Grants	Community Preservation	Town Grants	Receipts Reserved	Revolving	Other SRF	TOTALS (Memo Only)
Assets									
Cash and investments	165,297.07	14,725.40	(8,175.88)	1,989,390.92	202,873.30	1,301,054.62	163,329.87	367,213.21	4,195,708.51
Accounts receivable	112,511.00	12,422.04	54,853.00	21,882.57	61,865.53	551,619.22	35,752.71	-	850,906.07
Amts to be provided-notes									-
Total assets	277,808.07	27,147.44	46,677.12	2,011,273.49	264,738.83	1,852,673.84	199,082.58	367,213.21	5,046,614.58
Liabilities & Fund Bal.									
Warrants/Accounts payable	-	-	-	-	174.56		2,395.76	229.15	2,799.47
Other liabilities		-	-	-	-				-
Deferred revenue				21,882.57	61,865.53	551,619.22			635,367.32
Notes payable									-
Total liabilities	-	-	-	21,882.57	62,040.09	551,619.22	2,395.76	229.15	638,166.79
Fund balance - designated									-
Fund balance - reserved				781,842.12		1,301,054.62			2,082,896.74
Unreserved fund balance	277,808.07	27,147.44	46,677.12	1,207,548.80	202,698.74		196,686.82	366,984.06	2,325,551.05
Total fund balance	277,808.07	27,147.44	46,677.12	1,989,390.92	202,698.74	1,301,054.62	196,686.82	366,984.06	4,408,447.79
	277,808.07	27,147.44	46,677.12	2,011,273.49	264,738.83	1,852,673.84	199,082.58	367,213.21	5,046,614.58
	-	-	-	-	-	-	-	-	-

TOWN OF CARVER
STATEMENT OF CHANGES DETAIL AS OF JUNE 30, 2014

			Revenues									Expenditures							
FUND #	Fund Name	7/1/2013 Opening Balance	Charges for Services	Federal	State	Interest	Other	Total Revenues	Interfund Transfers In	Interfund Transfers Out	Transfers (Net)	Salaries	Expenses	Capital Outlay	Construction	Debt Service	Total Expenditures	6/30/2014 Ending Balance	Proof
2	**SPED REIMBURSEMENT**	453,048.69			450,041.00			450,041.00			-		625,281.62				625,281.62	277,808.07	-
3	**SCHOOL LUNCH**	7,924.40	201,776.59	186,618.59	9,194.03		144,824.59	542,413.80	7,188.30		7,188.30		530,379.06				530,379.06	27,147.44	0.00
4	**SCHOOL GRANTS**																		
	TIERED INSTRUCTION FY12	-						-			-						-	-	-
	TITLE 1 FY13	(2,003.72)		3,141.47				3,141.47			-		1,137.75				1,137.75	-	-
	TITLE 1 FY14	-		155,479.53				155,479.53			-		128,669.58				128,669.58	26,809.95	-
	TEACHER QUALITY FY13	1,800.00						-			-		1,800.00				1,800.00	-	-
	TEACHER QUALITY FY14	-		57,096.00				57,096.00			-		51,258.37				51,258.37	5,837.63	-
	FY13 PL-94-142	8,641.68						-			-		8,641.68				8,641.68	-	-
	FY14 PL-94-142	-		460,911.00				460,911.00			-		459,964.60				459,964.60	946.40	0.00
	FY13 SPED PROGRAM IMPROVE	4,188.78						-			-		4,188.78				4,188.78	-	-
	FY14 SPED PROGRAM IMPROVE	-		7,469.00				7,469.00			-		7,441.60				7,441.60	27.40	(0.00)
	FY14 EARLY CHILDHOOD	-		18,724.00				18,724.00			-		18,724.00				18,724.00	-	-
	EARLY CHILDHOOD IMPROVEMENT	-		2,900.00				2,900.00			-		2,900.00				2,900.00	-	-
	FY13 ED JOBS	-						-			-						-	-	-
	ACADEMIC SUPPORT (SUMMER)	-			2,413.00			2,413.00			-		2,413.00				2,413.00	-	-
	FY14 ACADEMIC SUPPORT	-			5,987.00			5,987.00			-		5,987.00				5,987.00	-	-
	FULL-DAY KINDERGARTEN	-			67,512.00			67,512.00			-		67,512.00				67,512.00	-	-
	K LITERACY PSHIP FY13	-						-			-						-	-	-
	K LITERACY PSHIP FY12	-						-			-						-	-	-
	BSC - CURRICULUM LEADERSHIP	1,000.00						-			-		422.56				422.56	577.44	-
	WALMART GRANT	404.50						-			-						-	404.50	-
	AD MAKEPEACE	-					18,500.00	18,500.00			-		6,429.20				6,429.20	12,070.80	-
	TILLSON-PRATT	-						-			-						-	-	-
	GOLDMAN SACHS	-					5,520.00	5,520.00			-		5,517.00				5,517.00	3.00	-
	MAKEPEACE READING	-						-			-						-	-	-
	Subtotal, Grants	**14,031.24**	**0.00**	**705,721.00**	**75,912.00**	**0.00**	**24,020.00**	**805,653.00**	**0.00**	**0.00**	**0.00**	**0.00**	**773,007.12**	**0.00**	**0.00**	**0.00**	**773,007.12**	**46,677.12**	**0.00**
8	**COMMUNITY PRESERVATION**	**1,464,734.00**			339,992.00	7,337.74	358,142.71	705,472.45					2,398.22	65,337.31		113,080.00	180,815.53	1,989,390.92	-
11	**GRANTS**							-			-						-	-	-
	WATER STUDY GRANT	14,900.00						-			-						-	14,900.00	-
	DEP 604 B WEWEANTIC	3,227.14			51,231.55			51,231.55			-		20,650.32				20,650.32	33,808.37	-
	STATE & PRIMARY ELECTIONS							-			-						-	-	-
	AIC MARKETING GRANT	100.00						-			-						-	100.00	-
	43D TECH ASSISTANCE	11,307.62						-			-						-	11,307.62	-
	CDBG HOUSING REHAB	3,295.82						-			-						-	3,295.82	-
	TRAFFIC ENFORCEMENT	682.52		3,427.44				3,427.44			-	2,637.48					2,637.48	1,472.48	-
	COMMUNITY POLICING	11,183.87						-			-						-	11,183.87	-
	AD MAKEPEACE CERT GRANT	6,414.30						-			-						-	6,414.30	-
	DOJ - BODY ARMOR	167.88						-			-						-	167.88	-
	SETB TRAINING							-			-						-	-	-
	E911 GRANT							-			-						-	-	-
	FIRE FIGHTER ASSISTANCE GRANT	-		110,170.00				110,170.00			-			110,170.00			110,170.00	-	-
	FIRE SAFE GRANT	4,065.42			6,904.00			6,904.00			-		5,830.94				5,830.94	5,138.48	-
	NEIGHBORHOOD FUND	523.00						-			-						-	523.00	-
	FEMA STAFFING	2,197.49						-			-						-	2,197.49	-
	ENTERGY RADIO							-			-						-	-	-
	ENTERGY EQUIP GRANT	188.66					5,006.19	5,006.19			-		2,892.50				2,892.50	2,302.35	-
	LEPC GRANT	281.39					1,924.40	1,924.40			-		916.80				916.80	1,288.99	-
	EMPG						2,790.00	2,790.00			-		2,790.00				2,790.00	-	-
	SEPTIC SYSTEM GRANT	38,695.89					6,438.09	6,438.09			-						-	45,133.98	-
	SEPTIC SYS REPAIR	7,669.17					380.12	380.12			-						-	8,049.29	-
	FORMULA GRANT				20,200.00			20,200.00			-	16,842.83	888.40				17,731.23	2,468.77	-
	ISABELLA HOWE GRANT	2,528.90						-			-						-	2,528.90	-
	STATE AID TO LIBRARIES	63,146.90			12,570.02			12,570.02			-	10,276.40	17,368.61				27,645.01	48,071.91	-
	LIBRARY GRANT							-			-						-	-	-
	CULTURAL COUNCIL	3,150.07			4,369.22			4,369.22			-		5,174.05				5,174.05	2,345.24	-
	Subtotal, Grants	**173,726.04**	-	113,597.44	95,274.79	-	16,538.80	225,411.03	-	-	-	29,756.71	56,511.62	110,170.00	-	-	196,438.33	202,698.74	-
12	**RECEIPTS RESERVED FOR APPROP.**																		
	SEPTIC BETTERMENTS	74,799.29					7,964.89	7,964.89		(11,101.00)	(11,101.00)						-	71,663.18	-
	LIQUID INVESTMENT	461.54						-			-						-	461.54	-
	LANDFILL POSTCLOSURE	19,675.29						-			-						-	19,675.29	-
	LAW ENFORCEMENT FUND	67.00						-			-						-	67.00	-
	AMBULANCE FEES	864,598.75	671,035.89					671,035.89		(545,012.33)	(545,012.33)						-	990,622.31	-
	SALE OF LOTS - CENTRAL	90,585.21					11,075.00	11,075.00		(4,681.40)	(4,681.40)						-	96,978.81	-
	SALE OF LOTS - LAKENHAM	36,693.43					1,775.00	1,775.00		(1,896.30)	(1,896.30)						-	36,572.13	-
	SALE OF LOTS - UNION	72,404.16					14,819.00	14,819.00		(3,741.81)	(3,741.81)						-	83,481.35	-
	ROAD MACHINERY	151.77						-			-						-	151.77	-
	STATE AID TO LIBRARY	1,381.24						-			-						-	1,381.24	-
	Subtotal, Receipts Reserved	**1,160,817.68**	671,035.89	-	-	-	35,633.89	706,669.78	-	(566,432.84)	(566,432.84)	-	-	-	-	-	-	1,301,054.62	-
13	**REVOLVING FUNDS**																		
	INSURANCE REIMB < $20,000	562.13						-			-						-	562.13	-
	RESTITUTIONS	299.47						-			-						-	299.47	-
	IOD INSURANCE	3,671.76					78,503.39	78,503.39			-		79,694.21				79,694.21	2,480.94	(0.00)
	WETLANDS PROTECTION	9,858.03					2,562.50	2,562.50			-		2,022.58				2,022.58	10,397.95	-
	CONSULTANT'S FEE	53.75						-			-						-	53.75	-
	COLE PROPERTY	4,429.78					50.00	50.00			-						-	4,479.78	-
	INSURANCE REIMB < $20,000	14,040.23					1,000.00	1,000.00			-		878.66				878.66	14,161.57	-
	RESTITUTIONS	3,172.61						-			-						-	3,172.61	-
	HAZARDOUS MATERIALS	3,817.29					2,000.00	2,000.00			-		3,560.97				3,560.97	2,256.32	-
	INSURANCE REIMB < $20,000	1,512.11						-			-		1,512.11				1,512.11	-	-
	P-T INSPECTORS	7.00	60,149.57					60,149.57			-		60,156.57				60,156.57	-	-
	SCHOOL REVOLVING	54,178.73	146,458.63					146,458.63			-	62,771.03	85,806.60				148,577.63	52,059.73	-

TOWN OF CARVER
STATEMENT OF CHANGES DETAIL AS OF JUNE 30, 2014

			Revenues										Expenditures						
FUND #	Fund Name	7/1/2013 Opening Balance	Charges for Services	Federal	State	Interest	Other	Total Revenues	Interfund Transfers In	Interfund Transfers Out	Transfers (Net)	Salaries	Expenses	Capital Outlay	Construction	Debt Service	Total Expenditures	6/30/2014 Ending Balance	Proof
	SCHOOL CHOICE REVOLVING	-			93,034.00			93,034.00			-	89,000.00					89,000.00	4,034.00	-
	EARTH REMOVAL/ROAD REPAIR	59,193.50	90,870.47					90,870.47			-		46,026.79				46,026.79	104,037.18	-
	GATRA	(10,981.78)	102,460.69					102,460.69	2,820.12		2,820.12	89,135.30	20,864.70				110,000.00	(15,700.97)	-
	ATWOOD HOUSE RENTALS	1,108.60	645.00					645.00			-						-	1,753.60	-
	SENIOR MEALS	1,867.54	13,134.15					13,134.15			-		13,187.72				13,187.72	1,813.97	-
	LOST/DAMAGED BOOKS	2,839.46					11,886.03	11,886.03			-		6,734.10				6,734.10	7,991.39	-
	RECREATION PROGRAMS	1,211.42	8,936.00					8,936.00			-	611.02	6,703.00				7,314.02	2,833.40	-
	Subtotal, Revolving Funds	**150,841.63**	422,654.51	-	93,034.00	-	96,001.92	611,690.43	2,820.12	-	2,820.12	241,517.35	327,148.01	-	-	-	568,665.36	196,686.82	(0.00)
14	**SPECIAL REVENUE FUNDS**																		
	VILLAGE GREEN GIFT	1,836.68						-			-		295.00				295.00	1,541.68	-
	FOREST ST PLAYGROUND	350.00						-			-						-	350.00	-
	SHURTLEFF PARK	106.60						-			-						-	106.60	-
	250TH BDAY CELEBRATION	1,000.00						-			-						-	1,000.00	-
	WALKING TRAILS	7,418.53					25.93	25.93			-						-	7,444.46	-
	TAUNTON RIVER WATERSHED	1,620.05						-			-						-	1,620.05	-
	COMMUNITY FORUMS	3.26						-			-						-	3.26	-
	MAKEPEACE HOUSING GRANT	300.00						-			-						-	300.00	-
	INTERNSHIP	1,160.00					2,500.00	2,500.00			-	1,535.00					1,535.00	2,125.00	-
	TAPPING THE ARTISTIC SKILLS	1,910.98						-			-		410.00				410.00	1,500.98	-
	CELEBRATING CARVER AGRI	595.55						-			-		200.00				200.00	395.55	-
	LAKENHAM GREEN GIFT	7,671.82					200.00	200.00			-		305.64				305.64	7,566.18	-
	BUCKMAN PARK GIFT	2,054.49						-			-						-	2,054.49	-
	COMM ON DISABILITY GIFTS	250.00						-			-						-	250.00	-
	POLICE GIFT	813.02						-			-						-	813.02	-
	BOSTON EDISON GIFT	1,687.68						-			-						-	1,687.68	-
	DRUG ACCOUNT	14,553.89					578.00	578.00			-		7,153.61				7,153.61	7,978.28	-
	POLICE CITIZENS ACADEMY	-					5,000.00	5,000.00			-						-	5,000.00	-
	FIRE GIFT	3,858.73						-			-		3,309.75				3,309.75	548.98	-
	MAXIM GIFT	-					16,855.00	16,855.00			-			16,855.00			16,855.00	-	-
	D MERRITT GIFT	165.25						-			-		165.25				165.25	-	-
	AMBULANCE GIFT	1,072.87					252.50	252.50			-		978.64				978.64	346.73	-
	MAKEPEACE - PUBLIC SAFETY EQUIP	83.00						-			-						-	83.00	-
	ENTERGY DIRECTOR	133,140.64					85,650.00	85,650.00		(5,000.00)	(5,000.00)	68,644.04	13,992.22				82,636.26	131,154.38	-
	CIVIL DEFENSE TRAINING	3,410.11					48,149.60	48,149.60			-		48,131.45				48,131.45	3,428.26	-
	ANIMAL CONTROL NEUTERING	103.90						-			-		103.90				103.90	-	-
	ANIMAL CONTROL GIFT	123.00					59.55	59.55			-						-	182.55	-
	SCHOOL HOME ASSOC	5.07						-			-						-	5.07	-
	TECHNICAL REVIEW	188,553.85					40,000.00	40,000.00			-		50,510.44				50,510.44	178,043.41	-
	MAXIM GRANT	1.52						-			-						-	1.52	-
	CARVER ROOM GIFT LIBRARY	584.53						-			-						-	584.53	-
	LIBRARY BLDG GIFT	13.03						-			-						-	13.03	-
	LIBRARY DONATION	7,965.65					205.25	205.25			-						-	8,170.90	-
	SOCCER FIELD GIFT	117.00						-			-						-	117.00	-
	RECREATION GIFT	37.27						-			-						-	37.27	-
	HISTORICAL COMM GIFT	2,449.30					189.00	189.00			-		300.00				300.00	2,338.30	-
	HISTORICAL SAVERY GIFT	191.90						-			-						-	191.90	-
29	MIDDLEBORO WATER	566.39						-		(566.39)	(566.39)						-	-	-
	Subtotal, Other SRF	**385,775.56**	-	-	-	-	199,664.83	199,664.83	-	(5,566.39)	(5,566.39)	70,179.04	125,855.90	16,855.00	-	-	212,889.94	366,984.06	-
	TOTAL SPECIAL REVENUE	3,810,899.24	1,295,466.99	1,005,937.03	1,063,447.82	7,337.74	874,826.74	4,247,016.32	10,008.42	(571,999.23)	(561,990.81)	341,453.10	2,440,581.55	192,362.31	0.00	113,080.00	3,087,476.96	4,408,447.79	0.00

COMMUNITY PRESERVATION FUND REPORT
City/Town of Carver
Fiscal Year Ended June 30, 2014
Surcharge % 3

1	Total fund balance from prior year (PY) report (Form CP-2)		$1,464,734.37
	New Revenues/OFU		
2	Proceeds from bonds and notes		
3	Collections from community preservation surcharge		355,839.59
4	Distributions from State trust fund		339,992.00
5	Earnings on investments		7,337.73
6	Gifts, Grants, Donations		0.00
7	Other - Tax Liens		2,302.76
	Total New Revenue:		**705,472.08**
	Expenditures/OFU		
8	Expenditures:		
	Open Space		
	Historic Resources	30,491.25	
	Community Housing		
	Other (Community Recreation)	34,846.06	65,337.31
9	Expenditures for Debt Service:		
	Open Space	113,080.00	
	Historic Resources		
	Community Housing		
	Other (Community Recreation)		113,080.00
10	Administrative Expenses		2,398.22
11	Other		-
	Total Expenditures/OFU:		**180,815.53**
	Total Fund Balance June 30, 2014 (Detail Following):		***$1,989,390.92***

City/Town of Carver
Detail of Community Preservation Total Fund Equity

1	Fund Balance Reserved for Encumbrances (3211)	601,881.58	
2	Fund Balance Reserved for Expenditures (3240)	-	
3	Fund Balance Reserved for Open Space (3241)	31,460.18	
4	Fund Balance Reserved for Historic Resources (3242)	74,675.18	
5	Fund Balance Reserved for Community Housing (3243)	73,825.18	
6	Fund Balance Reserved for Special Purposes (3280)		
7	Fund Balance Reserved for Community Preservation Act (3320)/Undesignated (3590)	1,207,548.80	
8	**Total Community Preservation Fund Balance June 30, 2014**		***1,989,390.92***

TOWN OF CARVER, MASSACHUSETTS
Capital Projects *Funds*
Combining Balance Sheet
June 30, 2014

	Chapter 90 Highway	Savary Avenue	Town Hall Addition	S. Carver Fire Station	Jr/High School Addition	Purchase & Equip Ambulance	School Handicap Ramp	Articles of Town Meeting 2010	School Projects	Cole Property & Water Supply Project	Total
ASSETS											
Cash and Equivalents	$ -	$ 4,323	$ 12,848	$ 61,894	$ 1,199	$ 108	$ 1,556	$ (42,468)	$ 220,690	$ 172,972	$ 433,122
LIABILITIES AND FUND BALANCES											
Liabilities											
Accounts Payable										$ -	$ -
Notes Payable									259,160		259,160
TOTAL LIABILITIES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 259,160	$ -	$ 259,160
Fund Balances											
Unreserved											
Designated (1)	$ -	$ 4,323	$ 12,848	$ 61,894	$ 1,199	$ 108	$ 1,556	$ (42,468)	$ (38,470)	$ 172,972	173,962
TOTAL LIABILITIES AND FUND BALANCES	$ -	$ 4,323	$ 12,848	$ 61,894	$ 1,199	$ 108	$ 1,556	$ (42,468)	$ 220,690	$ 172,972	$ 433,122

(1) Deficits are due to accounting standards which do not recognize debt proceeds until debt is issued long-term

Fund Balances are Unreserved - Designated by MGL Chapter 40 § 20 which states:
"If a balance remains after the completion of the project for which the loan was authorized, such balance may at any time ***be appropriated by a city, town or district for any purposes for which a loan may be incurred for an equal or longer period of time than that for which the original loan, including temporary debt, was issued.*** *Any such balance* ***not in excess of one thousand dollars*** *may be appropriated for the payment of the principal of such loan."*

TOWN OF CARVER, MASSACHUSETTS
Capital Projects Fund
Statement of Revenues, Expenditures, and changes in Fund Balance
For the Fiscal Year Ended June 30, 2014

	Department	Fund Balance 7/1/2013	Receipts/ Operating Transfers In	Expenditures	Fund Balance 6/30/2014
	General Government				
	Industrial Development Committee:				
	Savary Ave. Land Dev	4,323.00			4,323.00
	Buildings and Grounds:				
	Town Hall Addition	12,847.95			12,847.95
1	**Painting Projects**	(3,150.00)	1,575.00		(1,575.00)
	Public Safety				
	Fire Department:				
	Construction S. Carver Station	61,894.19			61,894.19
1	SCBA Air Tanks	(15,000.00)	7,500.00		(7,500.00)
	Ambulance:				
	Purchase/Equip Ambulance	108.32			108.32
	Education				
2	2009 Feasability Study	(17,379.96)	29,351.00		11,971.04
	Jr and High School Addition	1,198.61			1,198.61
	School Repair	1,556.14			1,556.14
2	Schematic Design	(199,341.25)	150,000.00	1,100.00	(50,441.25)
1	Replace Septic System	(23,070.00)	30,000.00		6,930.00
1	John Deere Tracto	(4,999.95)	4,500.00		(499.95)
1	Replace Hot Water Heaters	(6,650.00)	3,325.00		(3,325.00)
1	(2) 77 - Passenger Buses	(51,223.00)	26,000.00		(25,223.00)
1	(2) Mini Vans	(6,598.00)	7,650.00		1,052.00
1	(2) Double Deck Convention Ovens	(208.00)	2,610.00		2,402.00
	Public Works				
1	DPW Cab and Chasis	(43,926.15)	30,000.00		(13,926.15)
1	4x4 SUV	(7,803.00)	7,000.00		(803.00)
	Total	**(297,421.10)**	**299,511.00**	**0.00**	**989.90**

1 **Articles of Town Meeting 2010 (Article # 8)**

2 **School Projects (2009 Feasibility Study, 2011 Schematic Design)**

Deficits are due to accounting standards which do not recognize debt proceeds until debt is issued long-term.
These Projects are being funded by House Notes amortized over a period not to exceed 5 years.

TOWN OF CARVER

COMBINING BALANCE SHEET-WATER FUND
June 30, 2014

	61 Cran Village	62 NCWD	Totals (Memo Only)
Assets			
Cash and investments	205,201.16	147,773.53	352,974.69
User charges receivable	10,734.23	40,567.80	51,302.03
Betterments receivable	-	1,590,293.03	1,590,293.03
	215,935.39	1,778,634.36	1,994,569.75
Liabilities and Fund Balance			
Warrants/Accounts payable		-	-
Contracts payable-retainage			-
Notes payable			-
Deferred revenue-user charges	10,734.23	1,630,860.83	1,641,595.06
Total liabilities	10,734.23	1,630,860.83	1,641,595.06
Fund balance:			
Reserved for encumbrances	-	390.00	390.00
Reserved for continued approp.	36,300.00		36,300.00
Reserved for expenditures	-		-
Reserved for future debt service	-		-
Unreserved fund balance	168,901.16	147,383.53	316,284.69
Total fund balance	205,201.16	147,773.53	352,974.69
	215,935.39	1,778,634.36	1,994,569.75

TOWN OF CARVER

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-WATER FUND
Period ending June 30, 2014

	61 Cran Village	62 NCWD	Totals (Memo Only)
Revenues:			
Charges for services	70,037.70	108,860.53	178,898.23
Betterments	-	279,046.26	279,046.26
Federal income	-	94,063.89	94,063.89
Interest income	-	386.96	386.96
Other fees	-	6,583.17	6,583.17
	70,037.70	488,940.81	558,978.51
Expenditures:			
Salaries	-	4,107.67	4,107.67
Expenses	54,240.07	156,394.77	210,634.84
Capital Outlay	-	-	-
Construction		-	-
Land Acquisition		-	-
Debt Service	-	281,231.00	281,231.00
	54,240.07	441,733.44	495,973.51
Excess (deficit) of revenues over (under) expenditures	15,797.63	47,207.37	63,005.00
Other Financing Sources/(Uses):			
Bond Proceeds			-
Transfer from Other Funds		131,885.39	131,885.39
Transfer to Other Funds			-
	-	131,885.39	131,885.39
Fund Balance, June 30, 2013	189,403.53	(31,319.23)	158,084.30
Fund Balance, June 30, 2014	205,201.16	147,773.53	352,974.69

TOWN OF CARVER

COMBINING BALANCE SHEET-TRUST & AGENCY
June 30, 2014

	51 Non-Expendable and Expendable Trusts	52 Other Trusts	89 Agency	Totals (Memo Only)
Assets				
Cash and investments	289,802.09	1,826,606.48	(95,844.07)	2,020,564.50
Accounts receivable		21,394.33	72,441.50	93,835.83
	289,802.09	1,848,000.81	(23,402.57)	2,114,400.33
Liabilities and Fund Balance				
Warrants/Accounts payable			355.75	355.75
Contracts payable-retainage				-
Other liabilities			72,441.50	72,441.50
Notes payable				-
Deferred revenue-intergovernmental		21,394.33		21,394.33
Total liabilities	-	21,394.33	72,797.25	94,191.58
Fund balance:				
Reserved for specific purposes	289,802.09	1,826,606.48	(96,199.82)	2,020,208.75
Total fund balance	289,802.09	1,826,606.48	(96,199.82)	2,020,208.75
	289,802.09	1,848,000.81	(23,402.57)	2,114,400.33

TOWN OF CARVER
STATEMENT OF CHANGES DETAIL AS OF JUNE 30, 2014

			Revenues									Expenditures							
FUND #	Fund Name	7/1/2013 Opening Balance	Charges for Services	Federal	State	Interest	Other	Total Revenues	Interfund Transfers In	Interfund Transfers Out	Transfers (Net)	Salaries	Expenses	Capital Outlay	Construction	Debt Service	Total Expenditures	6/30/2014 Ending Balance	Proof
51	**NON-EXPENDABLE/EXPENDABLE TRUSTS**																		
	LAKENHAM PERPETUAL CARE	34,602.60				138.53	1,075.00	1,213.53		(376.73)	(376.73)						-	35,439.40	-
	CENTRAL PERPETUAL CARE	32,319.91				131.24	1,550.00	1,681.24		(268.36)	(268.36)						-	33,732.79	-
	UNION PERPETUAL CARE	30,872.23				123.33	1,250.00	1,373.33		(381.77)	(381.77)						-	31,863.79	-
	WENHAM PERPETUAL CARE	1,690.24				6.36		6.36		(46.43)	(46.43)						-	1,650.17	-
	J MURDOCK PERPETUAL CARE	17,070.91				62.14		62.14		(629.61)	(629.61)						-	16,503.44	-
	RADCLIFFE PERPETUAL CARE	10,227.68				37.24		37.24		(376.09)	(376.09)						-	9,888.83	-
	WASHBURN PERPETUAL CARE	406.38				2.38		2.38		(10.76)	(10.76)						-	398.00	-
	BURGESS PERPETUAL CARE	7,030.84				24.07		24.07		(366.73)	(366.73)						-	6,688.18	-
	FREMAN POOR NEEDY	16,313.17				67.73		67.73		-	-						-	16,380.90	-
	HARRINGTON CEMETERY	9,079.99				31.05		31.05		(473.61)	(473.61)						-	8,637.43	-
	BC LOOK CEMETERY	3,929.35				14.29		14.29		(147.58)	(147.58)						-	3,796.06	-
	ERICKSON CEMETERY	230.67				0.95		0.95		(1.60)	(1.60)						-	230.02	-
	ATWOOD CEMETERY	96.08				0.57		0.57		-	-						-	96.65	-
	BC LOOK SPECIAL	4,628.36				16.58		16.58		(189.25)	(189.25)						-	4,455.69	-
	ROSEWELL SHURTLETT	1,140.90				4.20		4.20		(38.64)	(38.64)						-	1,106.46	-
	BENJAMIN ELLIS	9,195.00				32.96		32.96		(375.29)	(375.29)						-	8,852.67	-
	TB GRIFFITH	5,347.42				19.03		19.03		(226.76)	(226.76)						-	5,139.69	-
	WILLIAM SAVERY	9,791.73				34.97		34.97		(406.41)	(406.41)						-	9,420.29	-
	COBB-SHURTLEFF	5,023.24				17.92		17.92		(209.85)	(209.85)						-	4,831.31	-
	ROSE COLE	3,972.19				14.34		14.34		(155.03)	(155.03)						-	3,831.50	-
	ROSE COLE LIBRARY	1,339.58				5.18		5.18			-						-	1,344.76	-
	M JEWETT LIBRARY	537.57				(7.02)		(7.02)			-						-	530.55	-
	E SAVERY LIBRARY	576.15				2.73		2.73			-						-	578.88	-
	S MCFARLIN PARKWAY	1,511.20				6.29		6.29			-						-	1,517.49	-
	A ATWOOD LIBRARY	33,552.46				125.01		125.01			-						-	33,677.47	-
	HENRY SHAW LIBRARY	12,489.18				73.98		73.98			-						-	12,563.16	-
	ELIZABETH SNOW SCHOLARSHIP	32,881.50				141.65		141.65			-						-	33,023.15	-
	MCGRATH (ASPCA)	3,608.10				15.26		15.26			-						-	3,623.36	-
	Subtotal, Other Exp/Non-Exp Trust	289,464.63	0.00	0.00	0.00	1,142.96	3,875.00	5,017.96	0.00	(4,680.50)	(4,680.50)	0.00	0.00	0.00	0.00	0.00	0.00	289,802.09	
52	**OTHER TRUST FUNDS**																		
	STABILIZATION FUND	973,684.93				13,760.58		13,760.58	30,000.00		30,000.00						-	1,017,445.51	-
	POST WAR REHAB	4,935.07				19.45		19.45			-						-	4,954.52	-
	CONSERVATION TRUST	133,838.01				1,033.91	964.66	1,998.57			-		159.71				159.71	135,676.87	-
	HOUSING TRUST	90,038.07				366.67	416.67	783.34			-		5,454.47				5,454.47	85,366.94	-
	CAPITAL BUILDING STABILIZATION	180,684.55				2,478.09		2,478.09	400,000.00		400,000.00						-	583,162.64	-
	Subtotal, Other Trusts	1,383,180.63	0.00	0.00	0.00	17,658.70	1,381.33	19,040.03	430,000.00	0.00	430,000.00	0.00	5,614.18	0.00	0.00	0.00	5,614.18	1,826,606.48	0.00
	TOTAL TRUST FUNDS	1,672,645.26	-	-	-	18,801.66	5,256.33	24,057.99	430,000.00	(4,680.50)	425,319.50	-	5,614.18	-	-	-	5,614.18	2,116,408.57	-

		7/1/2013 Balance	Receipts	Disbursements	6/30/2014 Balance
91	**AGENCY:**				
	DUE FROM ABUTTERS	2,525.82	1,992.30	1,837.73	2,680.39
	POLICE DETAILS	(60,530.20)	200,331.63	193,834.26	(54,032.83)
	DUE FROM BATG	(135,480.23)	-	-	(135,480.23)
	SPORTING LICENSES	58.45	-	-	58.45
	DUE TO TOWN CLERK	85.90	1,312.75	1,309.00	89.65
	FIREARMS RECORDKEEPING	2,637.50	26,487.00	13,962.00	15,162.50
	STUDENT ACTIVITIES - ELEMEN	20,064.03	40,589.79	27,822.45	32,831.37
	MEN'S BASKETBALL	77.05	900.00	977.05	-
	STUDENT ACTIVITIES - HIGH SCHOOL	18,565.81	298,940.81	301,180.35	16,326.27
	ROCKY GOMES SCHOLARSHIP	(98.81)	1.52	500.00	(597.29)
	DARIA AMARAL SCHOLARSHIP	59.94	1.35	-	61.29
	OTHER SCHOLARSHIPS	27,445.66	21,521.36	22,600.00	26,367.02
	ERWIN WASHBURN SCHOLARSHIP	105.00	0.70	-	105.70
	DUE TO REFUSE DISPOSAL	-	140.00	100.00	40.00
	DUE TO CULTURAL COUNCIL	187.89		-	187.89
	DUE TO SILVER LAKE/NSTAR	-	48,600.40	48,600.40	-
		(124,296.19)	640,819.61	612,723.24	(96,199.82)
					-