

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, 2009. 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 \$ 1,132,163. The Department of Revenue has certified \$ 313,032 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 placed 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 Middleboro Water fund was segregated and moved to a special revenue water surplus fund under M.G. L. Chapter 41, Section 69B. The Cranberry Village Water operates as an Enterprise Fund and next year the North Carver Water District will begin operations.

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 Town's 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,

John Q. Adams

Report of the Town Accountant

Town Accountant

TABLE OF CONTENTS

BS	Combined Balance Sheet - All Funds and Account Groups	3
A	General Fund - Balance Sheet	4-5
A-1	General Fund - Statement of Estimated and Actual Revenues	6-8
A-2	General Fund - Statement of Appropriations, Expenditures, and Encumbrances	9-12
A-3	General Fund - Statement of Changes in Unreserved - Undesignated Fund Balance	13
B-1	Special Revenue Funds - Combining Balance Sheet	14
B-2	Special Revenue Funds - Individual Fund Statements of Revenues, Expenditures, and Changes in Fund Balance	15-21
B-3	Community Preservation Fund Report	22
C-1	Capital Projects Funds - Combining Balance Sheet	23
C-2	Capital Projects Funds - Statement of Revenues, Expenditures, and Changes in Fund Balance	24
C-3	Cole Property & Water Supply Project - Statement of Revenues, Expenditures and Changes in Net Assets - 7/1/06 to 6/30/09	25
D-1	Enterprise Fund - Cranberry Village Water - Balance Sheet	26
D-2	Enterprise Fund - Cranberry Village Water - Statement of Revenues, Expenditures, and Changes in Fund Balance	27
E-1	Fiduciary Funds - Trust and Agency Funds - Combining Balance Sheet	28
E-2	Trust Funds - Individual Fund Statements of Revenues, Expenditures, and Changes in Fund Balance	29-30
F	Agency Funds and General Long-Term Debt Account Group - Balance Sheets	31

TOWN OF CARVER, MASSACHUSETTS

Combined Balance Sheet

All Funds and Account Groups

June 30, 2009

ASSETS:	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Enterprise</u>	<u>Trust & Agency</u>	<u>Long-Term Debt Grp</u>	<u>Total</u>
Cash	\$ 2,244,832	\$ 2,892,685	\$ 958,765	\$ 114,762	\$ 1,445,107		\$ 7,656,151
Fixed Assets (<i>net of accumulated depreciation</i>)				416,605			416,605
Receivables							
Property Taxes & Surcharges	670,185	28,163					698,348
Tax Title, Liens & Possessions	1,098,866						1,098,866
Motor vehicle	177,280						177,280
Departmental	141,545			14,713			156,258
Intergovernmental		139,889	500,000				639,889
Due from Others		46,227			145,283		191,510
Due from other Funds	-						-
Prepaid Items	39,591						39,591
Amounts to be provided for long term obligations						5,373,219	5,373,219
TOTAL ASSETS	\$ 4,372,299	\$ 3,106,964	\$ 1,458,765	\$ 546,080	\$ 1,590,390	\$ 5,373,219	\$ 16,447,717
LIABILITIES:							
Allowance for Abatements	\$ 589,865						\$ 589,865
Accrued Withholdings	213,742						213,742
Accounts Payable and Accrued Payroll	535,404	23,838	139,600	154	6,011		705,007
Due to other Funds					-		-
Due to Taxpayers	275,494	5,621					281,115
Deposits and Miscellaneous	162,105				51,006		213,111
Deferred Revenue	1,489,544	74,544					1,564,088
Bonds & Notes Payable			3,070,013			5,373,219	8,443,232
TOTAL LIABILITIES	\$ 3,266,154	\$ 104,003	\$ 3,209,613	\$ 154	\$ 57,017	\$ 5,373,219	\$ 12,010,160
FUND EQUITIES:							
Contributed Capital				\$ 426,850			\$ 426,850
Investment in Fixed Assets				1,832			1,832
Retained Earnings				117,244			117,244
Reserve for encumbrances	131,702						131,702
Reserved for Special Purposes	75,667	358,104					433,772
<u>Unreserved -</u>							-
Designated	(233,387)	2,644,856	(1,750,848)		1,533,373		2,193,994
Undesignated	1,132,163						1,132,163
TOTAL FUND EQUITY	\$ 1,106,145	\$ 3,002,961	\$ (1,750,848)	\$ 545,926	\$ 1,533,373	\$ -	\$ 4,437,557
TOTAL LIABILITIES & FUND EQUITY	\$ 4,372,299	\$ 3,106,964	\$ 1,458,765	\$ 546,080	\$ 1,590,390	\$ 5,373,219	\$ 16,447,717

General Fund
Balance Sheet
June 30, 2009

ASSETS:

Cash \$ 2,244,832.23

Receivables

Property Taxes

Personal Property:

Levy of 2009	\$ 20,740.91
Levy of 2008	3,677.13
Levy of 2007	7,231.95
Levy of 2006	4,992.30
Levy of 2005	5,123.67
Prior Years	11,746.46

Real Estate:

Levy of 2009	\$ 508,601.43
Levy of 2008	99,505.31
Levy of 2007	3,559.46
Levy of 2006	5,006.28

Other:

Allowance for Abatements:

Levy of 2009	\$ (88,502.42)
Levy of 2008	2,425.98
Levy of 2007	(146,427.80)
Levy of 2006	(149,514.36)
Levy of 2005	(65,621.28)
Prior Years	<u>(142,225.34)</u>

\$ 80,319.68

Tax Titles Liens and Possessions

Tax Liens Receivable	\$ 510,327.87
Tax Foreclosures	<u>588,537.80</u>

1,098,865.67

Motor Vehicles and Other Excise

Motor Vehicle Excise:

Levy of 2009	\$ 78,843.96
Levy of 2008	29,646.93
Levy of 2007	14,967.24
Levy of 2006	13,068.71
Levy of 2005	9,909.49
Prior Years	<u>30,843.52</u>

177,279.85

Departmental

School OOD Transportation	\$ 15,408.00
Veterans	104,606.00
Tipping Fees	<u>21,531.35</u>

141,545.35

Due From Other Funds

Prepaid Items

<i>Prepaid Expenses</i>	\$ 34,590.95
<i>Misc. Suspense</i>	-
<i>Postage Meter Balance</i>	<u>5,000.00</u>

39,590.95

TOTAL ASSETS

\$ 3,782,433.73

TOWN OF CARVER, MASSACHUSETTS

*General Fund
Balance Sheet
June 30, 2009*

LIABILITIES:

<u>Accrued Withholdings</u>	\$	213,741.53
<u>Accrued Payroll</u>	\$	57,514.50
<u>Accounts Payable</u>		
<i>Accrued Vouchers Payable</i>	\$	477,889.68
<i>Refunds Due to Taxpayers</i>		<u>275,494.25</u>
	\$	753,383.93

Deferred Revenue:

<i>Property Taxes</i>	\$	80,319.69
<i>Prepaid 2010 Taxes</i>		6,365.31
<i>Tax Titles Liens and Possessions</i>		1,098,865.67
<i>Motor Vehicles and Other Excise</i>		177,279.85
<i>Departmental</i>		22,107.35
<i>Intergovernmental</i>		<u>104,606.00</u>

Deposits and Miscellaneous 1,489,543.87

<i>Excess Bond Proceeds</i>	\$	2,393.94
<i>ZBA Reviews</i>		2,595.00
<i>Surety Bonds C Tower</i>		23,000.00
<i>Earth Removal Surety Bonds</i>		15,000.00
<i>Planning Board Review & Insp</i>		32,175.15
<i>Planning Board Surety Bonds</i>		80,785.90
<i>Planning Board Bounds Acct</i>		<u>6,155.00</u>

162,104.99

TOTAL LIABILITIES

2,676,288.82

FUND EQUITIES:

Fund Balance Reserve for Encumbrances	\$	131,701.79
Reserve for Expenditures		36,076.17
Reserve for Prepaid Items		39,590.95
Reserve for Appropriation Deficits		(233,387.18)
Undesignated Fund Balance		<u>1,132,163.18</u>

TOTAL FUND EQUITIES

1,106,144.91

TOTAL LIABILITIES & FUND EQUITIES

\$ 3,782,433.73

TOWN OF CARVER, MASSACHUSETTS
General Fund
Statement of Estimated and Actual Revenues
For the Period Ending June 30, 2009

<u>REVENUE TYPE</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
TAXES AND EXCISES			
<u>PERSONAL PROPERTY TAXES</u>			
FISCAL YEAR:			
2009	754,926.12		
2008	9,032.93		
2007	22.24		
		<hr/>	
SUB-TOTAL	778,602.07	763,981.29	(14,620.78)
<u>REAL ESTATE TAXES</u>			
FISCAL YEAR:			
2009	14,399,728.02		
2008	417,381.12		
2007	50,154.26		
Prior Years	2,451.83		
		<hr/>	
SUB-TOTAL	15,081,390.42	14,869,715.23	(211,675.19)
<u>TAX LIENS</u>			
TAX LIENS REDEEMED	459,730.88		
LITIGATED TAXES COLLECTED	113,329.97		
		<hr/>	
SUB-TOTAL		573,060.85	573,060.85
<u>MOTOR VEHICLE EXCISE TAX</u>			
FISCAL YEAR:			
2009	951,815.95		
2008	193,431.12		
2007	24,886.30		
2006	6,702.31		
2005	2,805.76		
2004	1,358.76		
Prior Years	1,668.56		
		<hr/>	
SUB-TOTAL	1,077,000.00	1,182,668.76	105,668.76
<u>38 D FINES</u>		350.00	350.00
<u>INTEREST & PENALTIES</u>			
PROPERTY TAXES	90,117.21		
EXCISE TAXES	28,992.82		
TAX LIENS	100,021.51		
		<hr/>	
SUB-TOTAL	133,500.00	219,131.54	85,631.54
<u>PAYMENT IN LIEU OF TAXES</u>	20,000.00	26,237.72	6,237.72
<u>TRAILER COACH EXCISE</u>	120,204.00	120,204.00	0.00
<u>WRITE - OFFS COLLECTED</u>		3,664.87	3,664.87
	<hr/>	<hr/>	
TOTAL - TAXES AND EXCISES	17,210,696.49	17,759,014.26	548,317.77

TOWN OF CARVER, MASSACHUSETTS
General Fund
Statement of Estimated and Actual Revenues
For the Period Ending June 30, 2009

CHARGES FOR SERVICES

DEPARTMENTAL FEES

SELECTMEN	135.00	225.00	90.00
EARTH REMOVAL	2,300.00	600.00	(1,700.00)
CABLE TV	1,400.00	1,536.50	136.50
ASSESSOR	1,900.00	727.00	(1,173.00)
TREASURER	0.00	30.00	30.00
COLLECTOR	6,800.00	8,046.36	1,246.36
TAX TITLE FORECLOSURE	5,500.00	470.24	(5,029.76)
MUNICIPAL LIENS	9,300.00	12,075.00	2,775.00
TOWN CLERK	19,000.00	16,102.70	(2,897.30)
DOG FEES	8,600.00	9,306.50	706.50
CONSERVATION COMM	1,900.00	1,062.60	(837.40)
PLANNING BOARD	14,500.00	17,746.00	3,246.00
ZONING BOARD	1,600.00	3,925.00	2,325.00
POLICE REPORTS	980.00	912.00	(68.00)
POLICE MISC.	4,300.00	2,665.00	(1,635.00)
POLICE OFF-DUTY CHARGES	6,105.00	14,274.14	8,169.14
FIRE MISC.	0.00	2,998.54	2,998.54
ANIMAL CONTROL FEES	445.00	255.00	(190.00)
PUBLIC WORKS	365.00	555.00	190.00
WHITE GOODS DISPOSAL	100.00	110.00	10.00
BOARD OF HEALTH	27,255.00	28,490.00	1,235.00
REGIONAL LANDFILL	154,450.00	103,079.96	(51,370.04)
HISTORIC DISTRICT	65.00	140.00	75.00

TOTAL - CHARGES FOR SERVICES	267,000.00	225,332.54	(41,667.46)
-------------------------------------	-------------------	-------------------	--------------------

LICENSES AND PERMITS

LICENSES & PERMITS

ALCOHOLIC BEVERAGE	12,800.00	11,900.00	(900.00)
COMMON VITCULARS	1,600.00	1,650.00	50.00
CAR DEALERS	2,600.00	3,000.00	400.00
FOOD ESTABLISHMENTS	0.00	0.00	0.00
AMUSEMENT DEVICE	600.00	740.00	140.00
OTHER LICENSES	2,000.00	2,120.00	120.00
MARRIAGE INTENTIONS	715.00	615.00	(100.00)
BUILDING	53,575.00	47,313.00	(6,262.00)
PLUMBING	3,400.00	2,551.75	(848.25)
DUAL PLUMBING AND GAS	380.00	295.25	(84.75)
GAS	2,375.00	1,873.25	(501.75)
SEALER WEIGHTS & MEASURE	1,665.00	1,670.00	5.00
ELECTRICAL	6,100.00	3,651.25	(2,448.75)
PRIVILEGE STICKERS	7,190.00	18,081.00	10,891.00

TOTAL - LICENSES AND PERMITS	95,000.00	95,460.50	460.50
-------------------------------------	------------------	------------------	---------------

UNRESTRICTED FEDERAL REVENUE	0.00	263.73	263.73
-------------------------------------	-------------	---------------	---------------

TOWN OF CARVER, MASSACHUSETTS
General Fund
Statement of Estimated and Actual Revenues
For the Period Ending June 30, 2009

STATE REVENUE

STATE REVENUE

ELDERLY EXEMPTIONS	16,064.00	16,064.00	0.00
VETS AND OTHER EXEMPTIONS	28,250.00	0.00	(28,250.00)
SCHOOL AID - CHAPTER 70	10,319,108.00	9,233,907.00	(1,085,201.00)
SCHOOL VOCATIONAL OOD TRANSPORTATION	0.00	15,408.00	15,408.00
SCHOOL CONSTRUCTION	202,621.00	202,621.00	0.00
CHARTER TUITION REIMBURSEMENT	37,887.00	33,458.00	(4,429.00)
LOTTERY, BEANO & CHARITY	1,818,145.00	1,640,974.00	(177,171.00)
VETERANS' BENEFITS	82,779.00	87,886.00	5,107.00
POLICE CAREER INCENTIVE	70,600.00	50,241.91	(20,358.09)
STATE OWNED LAND	107,860.00	107,860.00	0.00
MEDICAID REIMBURSEMENT	0.00	63,578.89	63,578.89

TOTAL - STATE REVENUE	12,683,314.00	11,451,998.80	(1,231,315.20)
------------------------------	----------------------	----------------------	-----------------------

FINES AND FORFEITS

FINES AND FORFEITS

PARKING FINES	280.00	382.00	102.00
COURT FINES	570.00	1,225.00	655.00
DOG VIOLATIONS	1,650.00	625.00	(1,025.00)
MOTOR VEHICLE INFRACTION	8,400.00	11,329.05	2,929.05
R.M.V. FEES	10,100.00	14,620.00	4,520.00

TOTAL - FINES AND FORFEITS	21,000.00	28,181.05	7,181.05
-----------------------------------	------------------	------------------	-----------------

MISCELLANEOUS REVENUE

INVESTMENT INCOME

	65,500.00	52,141.93	(13,358.07)
--	-----------	-----------	-------------

MISCELLANEOUS REVENUE

FINANCE CHARGES		1,137.35	1,137.35
SALE OF SURPLUS EQUIPMENT		118.27	118.27
OVERAGES & SHORTAGES		0.00	0.00
OTHER MISCELLANEOUS	53,100.00	80,520.13	27,420.13

TOTAL - MISCELLANEOUS REVENUE	118,600.00	133,917.68	15,317.68
--------------------------------------	-------------------	-------------------	------------------

OTHER FINANCING SOURCES

OPERATING TRANSFERS IN

SPECIAL REVENUE FUNDS	568,868.83	504,926.94	(63,941.89)
EXPENDABLE TRUST FUNDS	225,708.00	225,708.00	0.00

TOTAL - OTHER FINANCING SOURCES	794,576.83	730,634.94	(63,941.89)
--	-------------------	-------------------	--------------------

GRAND TOTAL - REVENUES	\$31,190,187.32	\$30,424,803.50	(765,383.82)
-------------------------------	------------------------	------------------------	---------------------

USE OF FUND BALANCE

FREE CASH - ANNUAL TOWN MEETING	695,747.22		
FREE CASH - SPEC. TOWN MEETING 12/9/08	252,950.00		
FREE CASH - SPEC. TOWN MEETING 6/23/09	115,012.83		

TOTAL ESTIMATE REVENUES AND USE OF FUND BALANCE	\$32,253,897.37		
--	------------------------	--	--

TOWN OF CARVER, MASSACUSETTS

General Fund

Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended June 30, 2009

Account	FY 2008 Encumbrances	FY 2009 Appropriations					Total FY 2009 Appropriations	FY 2009 Expenditures	FY 2010 Encumbrances	Balance 06/30/2009
		Annual Town Meeting Raise & Approp.	Other Funds	Special Town Meetings	Other Transfers	Reserve Fund				
GENERAL GOVERNMENT										
B Moderator		250.00				250.00	250.00		0.00	
B Select-Salaries		181,100.00		(1,000.00)		180,100.00	180,073.89		26.11	
B Select-Expense		11,875.00				11,875.00	10,340.26		1,534.74	
A Commission on Disability		300.00				300.00	195.99	104.01	(0.00)	
A Green Committee		1,000.00				1,000.00	600.00	400.00	0.00	
A Old Home Day		500.00				500.00	500.00		0.00	
B T.A. Operating		4,750.00				4,750.00	3,973.72		776.28	
B Misc. Telephone		20,000.00			12,500.00	32,500.00	30,847.03		1,652.97	
B Gasoline		115,000.00		(7,427.00)	(3,500.00)	104,073.00	102,091.90		1,981.10	
B Street Lighting		80,000.00				80,000.00	78,828.11		1,171.89	
B Town Report		4,000.00				4,000.00	2,856.85		1,143.15	
A Matching Grant	13,423.92					0.00	6,355.00	7,068.92	0.00	
A 99 Main Street	4,248.07			40,000.00		40,000.00	33,909.98	10,338.09	(0.00)	
B Town Audit		22,000.00				22,000.00	21,000.00	1,000.00	0.00	
B Medicare Reim		8,000.00				8,000.00	6,000.00		2,000.00	
B Municipal Ins		234,000.00			(9,000.00)	225,000.00	224,069.59		930.41	
A Grant Services	9,625.00					0.00	0.00	9,625.00	0.00	
A Non-Union Cola's	437.39				(336.56)	(336.56)	0.00		100.83	
A Wage & Classification Study	6,206.44					0.00	1,000.00	5,206.44	0.00	
B Finance Comm		2,071.00				2,071.00	200.00		1,871.00	
B Reserve Fund		125,000.00				0.17	0.00		0.17	
B Accounting-Sal		108,651.00			59.41	108,710.41	108,710.41		0.00	
B Accounting-Op	138.97	2,850.00				2,850.00	2,304.74		684.23	
B Assessors-Sal		125,769.00			97.00	125,866.00	125,865.98		0.02	
B Assessors-Op		7,173.00				7,173.00	6,819.52		353.48	
B Assess-Reval		20,500.00				444.77	20,944.77		0.00	
B Tr/Coll Salaries		170,787.00		1,000.00	90.72	171,877.72	171,877.72		0.00	
B Tr/Coll Op		42,280.00		5,100.00		3,342.50	50,722.50	50,709.41	13.09	
A Tax Coll-Temp Clerical Help				3,700.00		3,700.00	2,401.20		1,298.80	
B Tax Title Exp		30,000.00		(1,100.00)		28,900.00	27,939.38		960.62	
B Legal Exp		115,000.00		20,632.00		55,382.40	191,014.40	190,725.40	289.00	
B Court Judgements							8,683.18		(8,683.18)	
B Data Proc		52,060.00			(5,000.00)	47,060.00	46,848.04		211.96	
B Town Clerk Sal		122,669.00				122,669.00	122,669.00		0.00	
B Town Clerk Op		2,708.00				2,708.00	2,652.49		55.51	
A Town Clerk-Record Shelving		7,802.08				7,802.08	7,626.18		175.90	
A Town Clerk-Voting Machines		26,000.00				26,000.00	0.00	26,000.00	0.00	
B Elec/Regis Sal		12,000.00				12,000.00	10,806.71		1,193.29	
B Elec/Regis Op		16,007.00				16,007.00	15,916.39		90.61	
B Conserv Sal		60,138.00				60,138.00	60,138.00		0.00	
B Conserv Op		3,325.00				3,325.00	3,324.57		0.43	
B Agricultural Commission		475.00				475.00	270.02		204.98	
B Capital Outlay		142.00				142.00	0.00		142.00	
B Industrial Development		5,510.00				5,510.00	5,489.16		20.84	

General Fund

Statement of Appropriations, Expenditures and Encumbrances

For the Fiscal Year Ended June 30, 2009

Account	FY 2008	Annual Town Meeting		Special	Other	Reserve	FY 2009	FY 2009	FY 2010	Balance
	Encumbrances	Raise & Approp.	Other Funds	Town Meetings	Transfers	Fund	Appropriations	Expenditures	Encumbrances	06/30/2009
A Redevelopment Authority	2,291.00						0.00	2,185.00	106.00	0.00
B Planning Sal		94,461.00					94,461.00	94,461.00		0.00
B Planning Op		7,125.00					7,125.00	7,125.00		0.00
B Zoning Bd-Sal		6,000.00			2,200.00		8,200.00	8,193.50		6.50
B Zoning Bd-Op		4,275.00			(2,200.00)		2,075.00	91.77		1,983.23
B Bldg Payroll		149,782.00		(5,000.00)			144,782.00	139,564.74		5,217.26
B Bldg Op	483.40	269,480.00					269,480.00	267,502.75		2,460.65
A Civil War Monument	1,521.30						0.00	0.00		1,521.30
A Animal Control Holding Facility			8,728.12				8,728.12	0.00	8,728.12	0.00
A Unpaid Bills		12,043.50					12,043.50	12,043.50		0.00
TOTAL GENERAL GOVERNMENT	38,375.49	2,284,858.58	8,728.12	55,905.00	(5,089.43)	(65,830.16)	2,278,572.11	2,226,981.85	68,576.58	21,389.17
PUBLIC SAFETY										
B Police Salaries		1,444,987.00		50,000.00	38,000.00		1,532,987.00	1,532,978.43		8.57
B Pol Disp Sal		212,733.00		(12,408.00)	(12,000.00)		188,325.00	186,910.74		1,414.26
B Police Operat	1,364.69	119,315.00			(26,000.00)		93,315.00	84,248.81	3,732.27	6,698.61
A Dare Program	859.69						0.00	859.69		0.00
A Dare Program FY09		6,000.00					6,000.00	4,313.52	1,686.48	(0.00)
A Funding Police Contract				225,000.00		28,800.00	253,800.00	253,798.73		1.27
B Fire Salaries		321,257.00					321,257.00	321,107.78		149.22
B Fire-Operating		63,370.00					63,370.00	63,080.95		289.05
A PD / FD Needs Design	2,252.24						0.00	0.00	2,252.24	0.00
A FD Protective Gear		30,000.00					30,000.00	30,000.00		0.00
A Design Drawings		13,000.00					13,000.00	3,000.00	10,000.00	0.00
B Ambulance-Sal			373,221.00				373,221.00	330,986.13		42,234.87
B Ambulance Op			85,480.00				85,480.00	63,772.98		21,707.02
B Bldg Insp-Sal		76,676.00					76,676.00	75,235.34		1,440.66
B Bldg Insp-Op		7,477.00					7,477.00	5,678.71	1,349.00	449.29
A Demolition	4,038.42						0.00	602.95	3,435.47	0.00
B P&G Insp-Op		950.00					950.00	765.00		185.00
B Sealer W&M		4,685.00					4,685.00	4,627.53		57.47
B Wire Insp-Op		466.00					466.00	80.55		385.45
B Emergency Management		475.00					475.00	176.67		298.33
B Animal Ct Sal		34,208.00		(2,250.00)	(5,000.00)		26,958.00	25,345.12		1,612.88
B Animal Ct Op		8,000.00					8,000.00	7,466.84		533.16
TOTAL PUBLIC SAFETY	8,515.04	2,343,599.00	458,701.00	260,342.00	(5,000.00)	28,800.00	3,086,442.00	2,995,036.47	22,455.46	77,465.11
EDUCATION										
B School	11,931.90	21,002,541.00					21,002,541.00	19,874,175.08	23,348.89	1,116,948.93
B Regional Voc		608,388.00					608,388.00	608,388.00		0.00
TOTAL EDUCATION	11,931.90	21,610,929.00	0.00	0.00	0.00	0.00	21,610,929.00	20,482,563.08	23,348.89	1,116,948.93
PUBLIC WORKS										
B DPW-Sal		542,158.00					542,158.00	542,148.26		9.74
B DPW-Op		156,000.00				2,327.36	158,327.36	158,323.08		4.28
A Private Ways	1,519.97	7,500.00	0.00	0.00	0.00	0.00	7,500.00	8,931.66	88.31	0.00
A Handicapped Access Ramp	3,000.00						0.00	2,810.99		189.01
A Cemetery			15,000.00				15,000.00	14,269.80		730.20
B Snow & Ice Op		97,500.00		94,380.83			191,880.83	385,288.17		(193,407.34)

TOWN OF CARVER, MASSACUSETTS

General Fund

Statement of Appropriations, Expenditures and Encumbrances

For the Fiscal Year Ended June 30, 2009

Account	FY 2008	Annual Town Meeting		Special	Other	Reserve	FY 2009	FY 2009	FY 2010	Balance
	Encumbrances	Raise & Approp.	Other Funds	Town Meetings	Transfers	Fund	Appropriations	Expenditures	Encumbrances	06/30/2009
B Snow & Ice Sal		27,500.00		10,677.00		22,296.00	60,473.00	91,769.66		(31,296.66)
B Earth Removal		950.00					950.00	804.88		145.12
B Landfill Op		95,000.00		47,759.71			142,759.71	134,164.59		8,595.12
TOTAL PUBLIC WORKS	4,519.97	926,608.00	15,000.00	152,817.54	0.00	24,623.36	1,119,048.90	1,338,511.09	88.31	(215,030.53)
HUMAN SERVICES										
B Health Sal		80,898.00			41.10		80,939.10	80,939.10		0.00
B Health Op		5,225.00					5,225.00	5,142.00		83.00
A Visiting Nurses		10,972.00					10,972.00	10,972.00		0.00
A Health Truck			16,710.00				16,710.00	16,710.00		0.00
B COA Sal		155,541.00			3,885.00		159,426.00	159,400.17		25.83
B COA Op		6,326.00			1,115.00	1,656.80	9,097.80	8,957.55		140.25
A COA Atwood House Maint	7,439.48	12,000.00	0.00	0.00	0.00	0.00	12,000.00	5,001.44	14,438.04	0.00
B Veterans Sal		24,999.00			48.33		25,047.33	25,047.33		0.00
B Veterans Op		3,990.00					3,990.00	2,228.31		1,761.69
B Veterans Ben		100,000.00		24,250.00	5,000.00	10,750.00	140,000.00	139,378.50		621.50
A Womens Crisis		3,200.00					3,200.00	3,200.00		0.00
A South Coastal Legal		3,000.00					3,000.00	3,000.00		0.00
A Wom Domestic Violence		3,000.00					3,000.00	3,000.00		0.00
A Coalition Homeless		4,000.00					4,000.00	4,000.00		0.00
A S.S. Community Action		4,000.00					4,000.00	4,000.00		0.00
A Plymouth Co-op	175.00	175.00					175.00	175.00		175.00
TOTAL HUMAN SERVICES	7,614.48	417,326.00	16,710.00	24,250.00	10,089.43	12,406.80	480,782.23	471,151.40	14,438.04	2,807.27
CULTURE & RECREATION										
B Library Sal		273,002.00					273,002.00	273,002.00		0.00
B Library Op		82,586.00					82,586.00	80,134.25		2,451.75
B Recreation Sal		1,500.00					1,500.00	1,500.00		0.00
B Recreation Op		15,600.00					15,600.00	15,069.81	500.00	30.19
A Carver Room	3,528.22						0.00	1,233.71	2,294.51	(0.00)
B Historic Comm		475.00					475.00	475.00		0.00
B Historic Dist		285.00					285.00	285.00		0.00
TOTAL CUTURE & RECREATION	3,528.22	373,448.00	0.00	0.00	0.00	0.00	373,448.00	371,699.77	2,794.51	2,481.94
DEBT SERVICE										
B MWPAT Loan			11,101.36				11,101.36	11,100.36		1.00
B Capial Leases		203,141.00		(6,418.00)			196,723.00	196,721.69		1.31
A Capital Leasing Prog FY09		37,090.00	16,167.82				53,257.82	51,235.67		2,022.15
B 95 Muni Bond		108,075.00					108,075.00	108,075.00		0.00
B New Library		131,755.13					131,755.13	131,755.13		0.00
B Town Hall Bond		153,267.11					153,267.11	153,267.11		0.00
B Int/Temp Loans		117,655.76					117,655.76	100,818.43		16,837.33
B Middle Sch Bond		236,280.00					236,280.00	236,280.00		0.00
B Loan Disclosure		5,000.00					5,000.00	4,995.00		5.00
TOTAL DEBT SERVICE	0.00	992,264.00	27,269.18	(6,418.00)	0.00	0.00	1,013,115.18	994,248.39	0.00	18,866.79
ASSESSMENTS										
R 2009 Snow and Ice Deficit		126,192.86					126,192.86	0.00		126,192.86
R 2008 Court Judgements		82,319.09					82,319.09	0.00		82,319.09

General Fund

Statement of Appropriations, Expenditures and Encumbrances

For the Fiscal Year Ended June 30, 2009

Account	FY 2008 Encumbrances	Annual Town Meeting		Special Town Meetings	Other Transfers	Reserve Fund	FY 2009 Appropriations	FY 2009 Expenditures	FY 2010 Encumbrances	Balance 06/30/2009
		Raise & Approp.	Other Funds							
R Mosquito Cntrl		48,788.00					48,788.00	48,788.00		0.00
R Air Polution		2,830.00					2,830.00	2,830.00		0.00
R Regional Trans		42,076.00					42,076.00	42,076.00		0.00
R MBTA		31,310.00					31,310.00	31,310.00		0.00
R Special Ed		11,104.00					11,104.00	22,473.00		(11,369.00)
R Park Surcharge		14,080.00					14,080.00	11,200.00		2,880.00
R School Choice		0.00					0.00	29,400.00		(29,400.00)
R Charter School		140,605.00					140,605.00	132,006.00		8,599.00
R County Tax		20,583.00					20,583.00	20,582.90		0.10
R Regional Refuse		17,667.00					17,667.00	17,667.30		(0.30)
R S.R.P.E.D.		1,803.00					1,803.00	1,803.16		(0.16)
TOTAL ASSESSMENTS	0.00	539,357.95	0.00	0.00	0.00	0.00	539,357.95	360,136.36	0.00	179,221.59
EMPLOYEE BENEFITS										
B Retirement		744,656.00		(8,594.00)			736,062.00	736,061.42		0.58
B Unemployment		1.00					1.00	0.00		1.00
B Insurance and Medicare		918,701.00		(22,580.00)			896,121.00	889,606.00		6,515.00
TOTAL EMPLOYEE BENEFITS	0.00	1,663,358.00	0.00	(31,174.00)	0.00	0.00	1,632,184.00	1,625,667.42	0.00	6,516.58
OPERATING TRANSFERS OUT										
B Transfer to Capital Projects		120,018.00					120,018.00	120,018.00		0.00
TOTAL OPERATING TRANSFERS	0.00	120,018.00	0.00	0.00	0.00	0.00	120,018.00	120,018.00	0.00	0.00
Totals	74,485.10	31,271,766.53	526,408.30	455,722.54	0.00	(0.00)	32,253,897.37	30,986,013.83	131,701.79	1,210,666.85

Non - Article Encumbrances

A Warrant Article	60,566.14	181,582.58	56,606.30	268,700.00	(336.56)	28,800.00	535,352.32	487,932.01	101,771.63	6,214.82
B Budget Item	13,918.96	30,550,826.00	469,802.00	187,022.54	336.56	(28,800.00)	31,179,187.10	30,137,945.46	29,930.16	1,025,230.44
R Assessment from Recap Sheet		539,357.95					539,357.95	360,136.36		179,221.59

TOWN OF CARVER, MASSACHUSETTS

General Fund

*Statement of Changes in Unreserved - Undesignated Fund Balance
For the Fiscal Year Ended June 30, 2009*

<u>Unreserved - Undesignated</u> <u>Fund Balance - July 1</u>		\$	1,098,482.44
 <u>Deductions</u>			
2008 Snow & Ice Deficit raised in FY 09			126,192.86
2008 Court Judgements raised in FY 09			82,319.09
Increase in Reserve for Prepaid Items			32,438.52
Certified Free Cash			404,039.00
			<hr/>
		\$	453,492.97
 <u>Additions</u>			
 <u>Free Cash Summary</u>			
Certified Free Cash at 7/01/2008	\$	404,039.00	
<u>Less Free Cash Appropriated</u>			
Special Town Meeting 12/09/2008	\$	252,950.00	
Special Town Meeting 6/23/2009		115,012.83	
Annual Town Meeting 6/23/2009		36,076.17	
		<hr/>	
Unappropriated Free Cash			-
 <u>FY 2009 Budget Summary</u>			
Revenue Surplus (A-1)		(\$765,383.82)	
Unexpended Balance of Appropriations (A-2)		1,210,666.85	
2009 Court Judgements to be raised in FY 10		8,683.18	
2009 Snow & Ice Deficit to be raised in FY 10		224,704.00	
		<hr/>	
FY 2009 Budget Surplus			<hr/> 678,670.21
 <u>Unreserved - Undesignated</u> <u>Fund Balance - Julne 30</u>			
		\$	<hr/> <hr/> 1,132,163.18

TOWN OF CARVER, MASSACHUSETTS

Special Revenue Funds
 Combining Balance Sheet
 June 30, 2009

	<u>School Lunch</u>	<u>School Grants</u>	<u>SPED Reimbursement</u>	<u>Community Preservation Fund</u>	<u>Town Grants</u>	<u>Chapter 90 Highway</u>	<u>Receipts Reserved For Appropriation</u>	<u>Revolving</u>	<u>Other Special Revenue</u>	<u>Middleboro Water Fund</u>	<u>Total</u>
ASSETS											
Cash and Equivalents	\$ 851	\$ (49,658)	\$ 215,900	\$ 1,051,646	\$ 298,592	\$ (48,279)	\$ 886,505	\$ 161,359	\$ 359,808	\$ 15,961	\$ 2,892,685
Taxes Receivable				23,990						\$ 4,173	28,163
Intergovernmental Recivables			107,866		17,479			\$ 14,544			139,889
Due From Others					8,402		37,825				46,227
TOTAL ASSETS	<u>\$ 851</u>	<u>\$ (49,658)</u>	<u>\$ 323,766</u>	<u>\$ 1,075,636</u>	<u>\$ 324,473</u>	<u>\$ (48,279)</u>	<u>\$ 924,330</u>	<u>\$ 175,903</u>	<u>\$ 359,808</u>	<u>\$ 20,134</u>	<u>\$ 3,106,964</u>
LIABILITIES AND FUND BALANCES											
<u>Liabilities</u>											
Accounts Payable		\$ 11,579			\$ 523			\$ 4,935	\$ 3,066		\$ 20,103
Accrued Payroll					501	1,576		1,618	40		3,735
Due to Taxpayers				1,494						4,127	5,621
Deferred Revenue				24,144	8,402		37,825			4,173	74,544
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ 11,579</u>	<u>\$ -</u>	<u>\$ 25,638</u>	<u>\$ 9,426</u>	<u>\$ 1,576</u>	<u>\$ 37,825</u>	<u>\$ 6,553</u>	<u>\$ 3,106</u>	<u>\$ 8,300</u>	<u>\$ 104,003</u>
<u>Fund Balances</u>											
<u>Reserved</u>				\$ 358,104							\$ 358,104
<u>Unreserved Designated</u>	\$ 851	\$ (61,237)	\$ 323,766	\$ 691,894	\$ 315,047	\$ (49,855)	\$ 886,505	\$ 169,350	\$ 356,702	\$ 11,834	\$ 2,644,856
TOTAL FUND BALANCES	<u>\$ 851</u>	<u>\$ (61,237)</u>	<u>\$ 323,766</u>	<u>\$ 1,049,998</u>	<u>\$ 315,047</u>	<u>\$ (49,855)</u>	<u>\$ 886,505</u>	<u>\$ 169,350</u>	<u>\$ 356,702</u>	<u>\$ 11,834</u>	<u>\$ 3,002,961</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 851</u>	<u>\$ (49,658)</u>	<u>\$ 323,766</u>	<u>\$ 1,075,636</u>	<u>\$ 324,473</u>	<u>\$ (48,279)</u>	<u>\$ 924,330</u>	<u>\$ 175,903</u>	<u>\$ 359,808</u>	<u>\$ 20,134</u>	<u>\$ 3,106,964</u>

Special Revenue Funds

Individual Funds Statements of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2009

SPED REIMBURSEMENT FUND

FUND 2			Fund Balance	State		Fund Balance
Sub			<u>07/01/08</u>	<u>Aid</u>	<u>Expenditures</u>	<u>06/30/09</u>
<u>Fund</u>	<u>Dept</u>	Education				
000	300	Special Education	\$ 44,905.00	\$ 431,800.00	\$ 152,939.00	\$ 323,766.00

SCHOOL LUNCH

FUND 3			Fund Balance	Lunch Room	State		Fund Balance
Sub			<u>07/01/08</u>	<u>Receipts</u>	<u>Aid</u>	<u>Expenditures</u>	<u>06/30/09</u>
<u>Fund</u>	<u>Dept</u>	Education					
000	300	School Lunch	\$ 766.02	\$ 431,601.43	\$ 160,394.03	\$ 591,910.63	\$ 850.85

SCHOOL GRANT FUNDS

FUND 4			Fund Balance	Grant		Fund Balance
Sub		Education	<u>07/01/08</u>	<u>Proceeds</u>	<u>Expenditures</u>	<u>06/30/09</u>
<u>Fund</u>	<u>Dept</u>	Federal Grants				
502	301	Safe & Drug Free Schools FY 02	665.47	-	665.47	-
510	301	Title I FY 08	2,850.85	-	2,850.85	-
511	301	Title I FY 09		122,002.00	129,336.11	(7,334.11)
513	301	Title II Part A - Teacher Quality '09		56,658.00	56,668.29	(10.29)
515	301	Title II Part D - Enhanced Educ. Tech. '09		1,967.00	1,567.00	400.00
517	301	Title IV Safe & Drug Free Schools FY 09		3,008.00	3,800.45	(792.45)
520	301	PL-94-142 FY 08	7,218.79	-	7,218.79	-
521	301	PL-94-142 FY 09	-	424,618.00	478,508.00	(53,890.00)
523	301	SPED Program Imp. FY 09	-	4,220.00	3,636.00	584.00
525	301	SPED Early Childhood FY 09		17,874.80	17,874.80	-
503	301	American Recovery and Reinvestment Act	-	1,085,201.00	1,085,201.00	-
		Total Federal Grants	\$ 10,735.11	\$ 1,715,548.80	\$ 1,787,326.76	\$ (61,042.85)
		State Grants				
533	302	Academic Support FY 09		8,281.00	9,097.11	(816.11)
535	302	Art, Science & Literacy	(5,040.00)	5,040.00	-	-
537	302	Transition to Full-Day Kindergarten	30,236.77	36,966.00	67,202.77	-
538	302	Full-Day Kindergarten		104,300.00	104,299.51	0.49
		Total State Grants	\$ 25,196.77	\$ 154,587.00	\$ 180,599.39	\$ (815.62)
		Local Grant				
541	303	Boston Edison Grant	\$ 451.00	\$ -	\$ 400.00	\$ 51.00
543	303	Walmart Grant	571.30	-	-	571.30
547	303	Tillson-Pratt Grant	(0.99)	-	-	(0.99)
548	303	Makepeace Updated Labs		8,092.40	8,092.40	-
549	303	Makepeace Camp Bourneedale		8,125.00	8,125.00	-
		Total Local Grants	\$ 1,021.31	\$ 16,217.40	\$ 16,617.40	\$ 621.31
		Total School Grants	\$ 36,953.19	\$ 1,886,353.20	\$ 1,984,543.55	\$ (61,237.16)

COMMUNITY PRESERVATION FUND

FUND 8			Fund Balance			Fund Balance
Sub			<u>07/01/08</u>	<u>Additions</u>	<u>Deductions</u>	<u>06/30/09</u>
<u>Fund</u>	<u>Dept</u>					
		Open Space	31,460.18	114,633.25	114,633.25	31,460.18
		Historic Preservation	86,960.77	42,378.41	97,879.00	31,460.18
		Community Housing	95,460.18	31,364.11	9,424.11	117,400.18
		Undesignated	427,719.26	465,067.56	23,108.92	869,677.90
			\$ 641,600.39	\$ 653,443.33	\$ 245,045.28	\$ 1,049,998.44

Special Revenue Funds

Individual Funds Statements of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2009

TOWN GRANT FUNDS

FUND 11			Fund Balance	Grant	Expenditures	Fund Balance
Sub	Dept	General Government	07/01/08	Proceeds		06/30/09
		<u>Selectmen:</u>				
020	122	Water Study Grant	\$ 14,900.00	\$ -	\$ -	\$ 14,900.00
021	122	Cranberry Village	(0.87)	0.87	-	-
022	122	Meadow Woods	(534.68)	534.68	-	-
023	122	Whitworth Grant	(20,950.00)	25,000.72	4,050.72	0.00
050	122	Brownfields Assessment & Cleanup	387.52	92,849.93	92,849.93	387.52
057	122	DEP 604B Weweantic Watershed Grant		3,720.00	1,170.00	2,550.00
		<u>Election & Registration:</u>				
024	162	State & Primary Elections	-	2,884.00	2,884.00	-
		<u>Agricultural Committee:</u>				
055	173	AIC Marketing Grant		4,000.00	2,000.00	2,000.00
		<u>Planning Board:</u>				
056	175	43D Technical Assistance Grant	-	60,000.00	7,942.34	52,057.66
		Total General Government	\$ (6,198.03)	\$ 188,990.20	\$ 110,896.99	\$ 71,895.18
		Public Safety				
		<u>Police Department:</u>				
026	210	Traffic Enforcement	31,416.88	\$ 11,604.81	\$ 39,940.12	3,081.57
027	210	DARE FY 02	-	-	-	-
028	210	Community Policing	30,761.03	13,734.29	25,164.68	19,330.64
029	210	A.D. Makepeace Certification Grant	6,711.50	202.80	-	6,914.30
052	210	Office of Justice - Body Armor	(2,575.00)	2,454.44	1,300.00	(1,420.56)
048	210	SETB Training Grant '07	663.12	-	-	663.12
058	210	911 PSAP Incentive Grant		17,675.06	17,382.94	292.12
		<u>Fire Department:</u>				
030	220	2008 S.A.F.E. Program	3,867.30	-	3,867.30	-
030	220	2009 S.A.F.E. Program		3,664.62	1,700.02	1,964.60
031	220	FY 06 Neighborhood Fund	3.44	-	-	3.44
049	220	2009 Fire Equipment Grant		5,296.00	5,296.00	-
054	220	2007 Fire Assistance Grant	24,088.48	140,451.25	164,539.73	-
054	220	2008 Fire Assistance Grant		6,355.00	1,168.89	5,186.11
		<u>Ambulance:</u>				
034	231	EMS Task Force	17.74	-	17.74	-
032	231	Entergy Radio (Private Funds)	459.23	-	-	459.23
		<u>Civil Defense:</u>				
035	270	Entergy Equip Grant (Private Funds)	-	2,634.54	1,599.15	1,035.39
035	270	Entergy Equip Grant (09 Private Funds)	-	50,000.00	30,444.94	19,555.06
036	270	LEPC Grant	1,636.50	-	1,634.21	2.29
046	270	NIMS Reimbursement Grant	-	-	-	-
059	270	Emerg. Mngmnt Performance Grant	-	2,500.00	-	2,500.00
		Total Public Safety	\$ 97,050.22	\$ 256,572.81	\$ 294,055.72	\$ 59,567.31
		Human Services				
		<u>Health Department:</u>				
037	510	Septic System Repair	98,944.03	\$ 2,942.33	\$ -	101,886.36
038	510	Septic System Loan	7,140.77	159.81	-	7,300.58
		<u>Council on Aging:</u>				
039	541	Formula Grant	-	13,091.00	13,091.00	-
040	541	Isabelle Howe Grant (Private Funds)	303.80	5,000.00	5,044.37	259.43
		Total Human Services	\$ 106,388.60	\$ 21,193.14	\$ 18,135.37	\$ 109,446.37

Special Revenue Funds

Individual Funds Statements of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2009

Culture and Recreation

Library:

041	610	Library Services Grant	26,863.10	\$	7,914.76	\$	10,906.41		23,871.45
042	610	Mun Equalization Grant	12,291.91		6,726.66		-		19,018.57
043	610	Nonresident Circ. Grant	4,007.57		4,955.21		-		8,962.78
044	610	Library Grant	18,933.95		-		-		18,933.95
		<u>Local Arts Council:</u>							
045	695	Local Arts	3,840.34		4,432.32		4,921.00		3,351.66
Total Culture and Recreation			\$ 65,936.87	\$	24,028.95	\$	15,827.41	\$	74,138.41
Total Town Grants			\$ 263,177.66	\$	490,785.10	\$	438,915.49	\$	315,047.27

CHAPTER 90 HIGHWAY FUND

FUND 9			Fund Balance	Grant		Fund Balance
Sub			<u>07/01/08</u>	<u>Proceeds</u>	<u>Expenditures</u>	<u>06/30/09</u>
Fund	Dept	Public Works				
001	422	Chapter 53	\$ 6.33	\$ -	\$ -	\$ 6.33
002	422	Chapter 246	3,421.81	-	-	3,421.81
003	422	Chapter 246B	(4,558.46)	-	-	(4,558.46)
004	422	Chapter 291	(6,789.96)	-	-	(6,789.96)
006	422	Chapter 291C	(2,311.16)	-	-	(2,311.16)
007	422	Chapter 122	(33,590.50)	5,518.20	-	(28,072.30)
008	422	Chapter 291D	(63,007.59)	287,420.32	212,929.27	11,483.46
008	422	Salt Shed		-	23,034.25	(23,034.25)
			\$ (106,829.53)	\$ 292,938.52	\$ 235,963.52	\$ (49,854.53)

Special Revenue Funds

Individual Funds Statements of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2009

RECEIPTS RESERVED FOR APPROPRIATION

FUND 12			Fund Balance			Fund Balance
Sub			<u>07/01/08</u>	<u>Revenue</u>	<u>Transfer</u>	<u>06/30/09</u>
<u>Fund</u>	<u>Dept</u>	<u>General Government</u>				
		<u>Collector:</u>				
102	145	Betterments	63,025.48	6,247.07	11,101.00	58,171.55
103	145	Betterment Interest	37,050.83	1,576.26	-	38,627.09
104	145	Liquid Investment	461.54	-	-	461.54
		<u>Conservation:</u>				
105	122	Wetlands Protection	3,605.03	-	-	3,605.03
		<u>Landfill & Engineering:</u>				
106	439	Landfill Postclosure Costs	35,000.00	35,000.00	47,759.71	22,240.29
		Total General Government	\$ 139,142.88	\$ 42,823.33	\$ 58,860.71	\$ 123,105.50
		Public Safety				
		<u>Police Department:</u>				
107	210	Law Enforcement Fund	67.00	\$ -	\$ -	67.00
		<u>Ambulance:</u>				
108	231	Ambulance Fees	553,154.77	463,945.78	410,926.11	606,174.44
		<u>Animal Control:</u>				
109	292	County Dog Fund	8,728.12	-	8,728.12	-
		Total Public Safety	\$ 561,949.89	\$ 463,945.78	\$ 419,654.23	\$ 606,241.44
		Public Works				
		<u>Public Works:</u>				
110	421	Sale of Lots - Central	88,975.87	\$ 8,750.00	\$ 6,822.00	90,903.87
111	421	Sale of Lots - Lakenham	13,167.61	5,050.00	338.00	17,879.61
112	421	Sale of Lots - Union	43,883.22	5,500.00	2,542.00	46,841.22
113	421	Road Machinery Fund	151.77	-	-	151.77
		Total Public Works	\$ 146,178.47	\$ 19,300.00	\$ 9,702.00	\$ 155,776.47
		Culture and Recreation				
		<u>Library:</u>				
115	610	State Aid to Library	1,381.24	\$ -	\$ -	1,381.24
		Total Culture and Recreation	\$ 1,381.24	\$ -	\$ -	\$ 1,381.24
		Total Receipts Reserved for Appr.	\$ 848,652.48	\$ 526,069.11	\$ 488,216.94	\$ 886,504.65

Special Revenue Funds

Individual Funds Statements of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2009

REVOLVING FUNDS

FUND 13			Fund Balance			Fund Balance		
Sub			07/01/08	Revenue	Expenditures	06/30/09		
Fund	Dept	General Government						
		<u>Selectmen:</u>						
252	122	Restitutions	\$ 299.47	\$ -	\$ -	\$ 299.47		
		<u>Conservation:</u>						
253	171	Wetlands Protection	14,787.24	2,686.17	7,761.88	9,711.53		
254	171	Consultants Fee Fund	(171.33)	171.33	-	-		
		<u>Agricultural Commission:</u>						
261	173	Cole Property Bogs	478.50	4,334.48	3,322.99	1,489.99		
		Total General Government	\$ 15,393.88	\$ 7,191.98	\$ 11,084.87	\$ 11,500.99		
		Public Safety						
		<u>Police Department:</u>						
255	210	Ins. Police Cruiser	5,725.79	\$ 3,077.99	\$ -	8,803.78		
		<u>Inspections</u>						
260	242	Part-Time Inspectors	246.82	25,113.50	25,360.32	-		
		Total Public Safety	\$ 5,972.61	\$ 28,191.49	\$ 25,360.32	\$ 8,803.78		
		Education						
201	300	Community Adult Ed.	5,275.77	\$ -	\$ -	5,275.77		
202	300	Use of Buildings P&E	1,442.33	14,168.10	171.66	15,438.77		
203	300	Use of Buildings CHS	9,398.35	14,860.50	11,913.35	12,345.50		
204	300	Use of Buses	47,060.68	8,532.25	20,580.06	35,012.87		
205	300	Athletic Gate	270.23	25,434.80	28,945.49	(3,240.46)		
206	300	Nonresident Foster Care	19,112.54	602.86	3,610.00	16,105.40		
207	300	Union President	2,000.38	-	-	2,000.38		
208	300	Restitutions Buses & Property	2,023.43	(2,023.43)	-	-		
209	300	Athletic Users	3,464.36	22,620.00	27,404.10	(1,319.74)		
210	300	Athletic Varsity	(2,378.98)	33,017.73	21,779.92	8,558.83		
211	300	Community Ed Summer School	507.48	3,300.00	3,360.00	447.48		
212	300	Community Ed After School	918.02	3,180.00	2,649.90	1,448.12		
213	300	Security Boys Basketball	(4,393.57)	6,393.57	7,996.13	(5,996.13)		
215	300	Insurance Recovery Pole	1,910.00	-	-	1,910.00		
216	300	CHS Hockey	7,001.77	27,138.66	33,894.13	246.30		
217	300	3 Carver Square Rent	509.20	(509.20)	-	-		
218	300	Integrated Preschool	1,811.78	678.94	2,490.72	0.00		
219	300	Insurance Recovery		3,408.22	-	3,408.22		
220	300	CHS Culinary Arts	3,112.69	1,222.40	2,085.16	2,249.93		
221	300	Girls Gymnastics	183.50	-	2,424.00	(2,240.50)		
222	300	Textbook Recovery		3,133.62	358.38	2,775.24		
		Total Education	\$ 99,229.96	\$ 165,159.02	\$ 169,663.00	\$ 94,725.98		
		Public Works						
		<u>Earth Removal:</u>						
256	429	Road Repair	25,713.47	\$ 30,069.75	\$ 25,046.90	30,736.32		
		Total Public Works	\$ 25,713.47	\$ 30,069.75	\$ 25,046.90	\$ 30,736.32		
		Human Services						
		<u>Council on Aging:</u>						
257	541	GATRA Transportation	(12,647.22)	\$ 110,366.74	\$ 96,515.23	1,204.29		
262	541	Atwood House Rentals	(332.50)	1,460.00	737.65	389.85		
		Total Human Services	\$ (12,979.72)	\$ 111,826.74	\$ 97,252.88	\$ 1,594.14		
		Culture and Recreation						
		<u>Library:</u>						
258	610	Lost/Damaged Books	5,912.42	\$ 1,676.13	\$ 2,034.45	5,554.10		
		<u>Carver Youth Needs:</u>						
259	635	CYN Programs	14,398.17	23,378.00	21,341.00	16,435.17		
		Total Culture and Recreation	\$ 20,310.59	\$ 25,054.13	\$ 23,375.45	\$ 21,989.27		
		Total Revolving Funds	\$ 153,640.79	\$ 367,493.11	\$ 351,783.42	\$ 169,350.48		

Special Revenue Funds

Individual Funds Statements of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2009

OTHER SPECIAL REVENUE FUNDS

FUND 14			Fund Balance			Fund Balance	
Sub			07/01/08	Revenue	Expenditures		06/30/09
Fund	Dept	General Government					
		<u>Selectmen:</u>					
301	122	S. Carver Water & Land Use Study	\$ 6,000.00	\$ -	\$ -	\$	6,000.00
302	122	Village Green Gift	2,913.43	-	-		2,913.43
303	122	Forest St. Playground	350.00	-	-		350.00
304	122	Shurtleff Park	106.60	-	-		106.60
305	122	250th Birthday Celebration	1,000.00	-	-		1,000.00
		<u>Conservation Commission:</u>					
306	171	Walking Trails	12,651.26	123.43	-		12,774.69
334	171	Taunton River Watershed Campaign	750.00	-	290.00		460.00
		<u>Agricultural Commission:</u>					
307	173	Value of Agriculture	870.00	2,000.00	1,100.96		1,769.04
		<u>Planning Board:</u>					
308	175	Community Forums	2.29	-	-		2.29
309	175	Makepeace Housing Grant	1,300.00	-	1,000.00		300.00
310	175	Internship	3,743.00	-	4,318.00		(575.00)
332	175	SARE/NRCRD Community Grant	(5,968.98)	9,800.00	3,669.00		162.02
		<u>Other General Government:</u>					
333	199	Lakenham Green Gift	9,533.60	860.00	1,067.02		9,326.58
		Total General Government	\$ 33,251.20	\$ 12,783.43	\$ 11,444.98	\$	34,589.65
		Public Safety					
		<u>Police Department:</u>					
311	210	Police Gift Account	\$ 758.02	\$ -	\$ -	\$	758.02
312	210	Boston Edison Gift	2,299.68	-	-		2,299.68
313	210	Drug Account	113.31	302.50	-		415.81
		<u>Fire Department:</u>					
330	220	Fire Gift	1,343.45	700.00	555.62		1,487.83
336	220	FM Global Fire Protection Grant		-	1,750.00		(1,750.00)
337	220	D. Merritt Gift		3,850.00	1,435.59		2,414.41
		<u>Ambulance:</u>					
314	231	Ambulance	677.87	-	-		677.87
		<u>Civil Defense:</u>					
315	270	Entergy - Assistant to Director	121,172.99	72,108.00	66,214.00		127,066.99
316	270	Civil Defense Training	2,414.67	30,796.12	30,912.23		2,298.56
		<u>Animal Control:</u>					
317	292	Animal Control Neutering	98.90	5.00	-		103.90
318	292	Animal Control Gift	53.00	-	-		53.00
		Total Public Safety	\$ 128,931.89	\$ 107,761.62	\$ 100,867.44	\$	135,826.07
		Education					
319	300	School Home Assoc.	6.07	\$ -	\$ 1.00		5.07
		Total Education	\$ 6.07	\$ -	\$ 1.00	\$	5.07
		Public Works					
		<u>Public Works:</u>					
320	421	Repair Rochester Rd. Gift	\$ 62.79	\$ -	\$ -	\$	62.79
321	421	Road Restoration (Pond Street)	2,631.36	-	1,909.16		722.20
		Total Public Works	\$ 2,694.15	\$ -	\$ 1,909.16	\$	784.99
		Human Services					
		<u>Health:</u>					
322	510	Technical Review	158,232.03	\$ 40,000.00	\$ 33,179.66		165,052.37
		Total Human Services	\$ 158,232.03	\$ 40,000.00	\$ 33,179.66	\$	165,052.37

Special Revenue Funds

Individual Funds Statements of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2009

Culture and Recreation

Library:

323	610	Carver Room Gift	\$ 597.56	\$ -	\$ -	597.56
324	610	Library Building Gift	5,225.77	2.20	285.00	4,942.97
325	610	Library Donations	7,931.77	255.00	-	8,186.77

Recreation:

326	630	Playground Gift	985.20	-	-	985.20
327	630	Soccer Field Gift	117.00	-	-	117.00
328	630	Recreation Gift	37.27	-	-	37.27
335	630	Dorinne Merritt Memorial Fund Gift		10,000.00	6,630.50	3,369.50

Historical Commission:

331	690	Gift Account	977.94	1,038.00	-	2,015.94
-----	-----	--------------	--------	----------	---	----------

Historical District:

329	691	Savary Ave. Gift	191.90	-	-	191.90
-----	-----	------------------	--------	---	---	--------

Total Culture and Recreation

\$ 16,064.41	\$ 11,295.20	\$ 6,915.50	\$ 20,444.11
--------------	--------------	-------------	--------------

Total Other Special Revenue

\$ 339,179.75	\$ 171,840.25	\$ 154,317.74	\$ 356,702.26
---------------	---------------	---------------	---------------

MIDDLEBORO WATER SPECIAL REVENUE FUND

FUND 29			Fund Balance		Payments to	Fund Balance
Sub			07/01/08	Receipts	Middleboro	06/30/09
Fund	Dept					
000	122	Middleboro Water	\$ 4,388.39	\$ 29,953.70	\$ 22,508.51	\$ 11,833.58

COMMUNITY PRESERVATION FUND REPORT
City/Town of Carver
Fiscal Year Ended June 30, 2009
Surcharge % 3

1	Total fund balance from prior year (PY) report (Form CP-2)		\$641,600.39
---	--	--	--------------

New Revenues

2	Proceeds from bonds and notes		
3	Collections from community preservation surcharge		314,885.22
4	Distributions from State trust fund		321,477.00
5	Earnings on investments		8,718.02
6	Gifts, Grants, Donations		
7	Other - Tax Liens		8,363.09
	Total New Revenue:		653,443.33

Expenditures

8	Expenditures from New Revenues:		
	Open Space		
	Historic Resources	57,359.00	
	Community Housing	9,424.11	
	Other (Community Recreation)	17,050.00	83,833.11
9	Expenditures from Reserves and Undesignated Fund Balance:		
	Open Space		
	Historic Resources	39,902.33	
	Community Housing	-	
	Budgeted Reserve		
	CPA Undesignated Fund Balance		39,902.33
10	Expenditures for Debt Service:		
	Open Space	114,633.25	
	Historic Resources		
	Community Housing		
	Other (Community Recreation)		114,633.25
11	Administrative Expenses		6,676.59
12	Other		
	Total Expenditures:		245,045.28

Total Fund Balance June 30, (Detail Following):	\$1,049,998.44
--	-----------------------

TOWN OF CARVER, MASSACHUSETTS

Capital Projects Funds
 Combining Balance Sheet
 June 30, 2009

	<u>Savary Avenue</u>	<u>Town Hall Addition</u>	<u>S. Carver Fire Station</u>	<u>Jr/High School Addition</u>	<u>Purchase & Equip Ambulance</u>	<u>School Handicap Ramp</u>	<u>Articles of Town Meeting 2005</u>	<u>School Feasibility Study</u>	<u>Cole Property & Water Supply Project</u>	<u>Total</u>
ASSETS										
Cash and Equivalents	\$ 4,323	\$ 12,848	\$ 61,894	\$ 1,199	\$ 108	\$ 1,556	\$ 43,812	\$ 235,000	\$ 598,025	\$ 958,765
Intergovernmental Receivables									500,000	500,000
	<u>\$ 4,323</u>	<u>\$ 12,848</u>	<u>\$ 61,894</u>	<u>\$ 1,199</u>	<u>\$ 108</u>	<u>\$ 1,556</u>	<u>\$ 43,812</u>	<u>\$ 235,000</u>	<u>\$ 1,098,025</u>	<u>\$ 1,458,765</u>
LIABILITIES AND FUND BALANCES										
<u>Liabilities</u>										
Accounts Payable								\$ 84,000	\$ 55,600	\$ 139,600
Notes Payable							120,013	250,000	2,700,000	3,070,013
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 120,013</u>	<u>\$ 334,000</u>	<u>\$ 2,755,600</u>	<u>\$ 3,209,613</u>
<u>Fund Balances</u>										
<u>Unreserved</u>										
Designated (1)	\$ 4,323	\$ 12,848	\$ 61,894	\$ 1,199	\$ 108	\$ 1,556	\$ (76,201)	\$ (99,000)	\$ (1,657,575)	\$ (1,750,848)
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 4,323</u>	<u>\$ 12,848</u>	<u>\$ 61,894</u>	<u>\$ 1,199</u>	<u>\$ 108</u>	<u>\$ 1,556</u>	<u>\$ 43,812</u>	<u>\$ 235,000</u>	<u>\$ 1,098,025</u>	<u>\$ 1,458,765</u>

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

Up to \$8.25 Million has been Authorized - Unissued for the Cole Property & Water Supply Project.

Town has authorized borrowing on the "Articles of Town Meeting 2005" for \$519,327.

Town has authorized borrowing on the "School Feasibility Study" for \$250,000.

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."

Capital Projects Fund

Statement of Revenues, Expenditures, and changes in Fund Balance
For the Fiscal Year Ended June 30, 2009

<u>Department</u>	<u>Fund Balance 7/1/2008</u>	<u>Receipts/ Operating Transfers In</u>	<u>Expenditures</u>	<u>Fund Balance 06/30/09</u>
General Government				
<u>Industrial Development Committee:</u>				
Savary Ave. Land Dev	4,323.00			4,323.00
<u>Buildings and Grounds:</u>				
Town Hall Addition	12,847.95			12,847.95
Public Safety				
<u>Fire Department:</u>				
Construction S. Carver Station	61,894.19			61,894.19
Fire Cruiser	(17,525.18)	8,782.00		(8,743.18)
<u>Ambulance:</u>				
Purchase/Equip Ambulance	108.32			108.32
Education				
2009 Feasibility Study			99,000.00	(99,000.00)
Jr and High School Addition	1,198.61			1,198.61
School Repair	1,556.14			1,556.14
School HVAC Unit	(42,420.00)	29,627.00		(12,793.00)
School Buses	(21,935.00)	23,618.00		1,683.00
Phone System	(27,840.00)	13,920.00		(13,920.00)
Public Works				
Dump Truck	(29,993.00)	14,997.00		(14,996.00)
Snow Blower	(12,941.00)	6,471.00		(6,470.00)
Maintenance Truck	(15,630.51)	8,159.00		(7,471.51)
Upgrade Radios	(5,189.16)	2,889.00		(2,300.16)
Culture and Recreation				
<u>Library:</u>				
Exterior Painting - Library	(22,745.35)	11,555.00		(11,190.35)
Total	(114,290.99)	120,018.00	99,000.00	(93,272.99)

Articles of Town Meeting 2005

TOWN OF CARVER

Cole Property Water Supply Project
Statement of Revenues, Expenditures and Changes in Net Assets
For the Period Beginning July 1, 2006 through June 30, 2009

REVENUES

State Aid	\$	1,615,790
Bond Proceeds (CPA)		900,000
Transfer from CPA Fund		100,000
	\$	<u>2,615,790</u>

EXPENDITURES

Land Purchase	\$	2,870,390
Engineering		654,431
Well Site Construction		75,042
Water Main Construction		-
Contracted Services		157,682
Equipment		500,000
Other		15,820
	\$	<u>4,273,365</u>

Change in Net Assets \$ (1,657,575)

TOWN OF CARVER, MASSACHUSETTS

Enterprise Fund - Cranberry Village Water

Balance Sheet

June 30, 2009

ASSETS:

Cash	\$ 114,761.70
Fixed Assets (<i>Net of accumulated depreciation</i>)	416,605.00
Meter Receivables Cranberry Village	<u>14,713.05</u>

TOTAL ASSETS \$ 546,079.75

LIABILITIES:

Accounts Payable	\$ 57.21
Accrued Payroll	<u>96.72</u>
TOTAL LIABILITIES	<u>\$ 153.93</u>

FUND EQUITY:

Contributed Capital (CDBG)	426,850.00
Investment in capital assets	1,831.53
Retained Earnings Cranberry Village	<u>117,244.29</u>
TOTAL FUND EQUITY	<u>\$ 545,925.82</u>

TOTAL LIABILITIES AND FUND EQUITY \$ 546,079.75

TOWN OF CARVER, MASSACHUSETTS
 Enterprise Fund - Cranberry Village Water
 Statement of Revenues, Expenses and changes in Retained Earnings
 For the Fiscal Year Ended 6/30/2009

	<u>Budget</u>	<u>Actual</u>	<u>% Spent</u>	<u>Balance of Appropriation</u>
<u>Revenues</u>				
Charges for Services		\$ 97,176.00		
<u>Expenses</u>				
<u>Cranberry Village Operating Expenses</u>				
Salaries	\$ 13,200.00	\$ 10,190.94	77.20%	\$ 3,009.06
Electric	7,500.00	\$ 10,328.22	137.71%	(2,828.22)
Repairs and Maintenance	7,500.00	\$ 2,360.51	31.47%	5,139.49
Other Professional Services	16,500.00	\$ 19,489.06	118.12%	(2,989.06)
Capital Outlay	8,000.00		0.00%	8,000.00
Total Cranberry Village Operating Expenses	\$ 52,700.00	42,368.73	80.40%	\$ 10,331.27
Increase (Decrease) in Net Assets		\$ 54,807.27		
Depreciation		(12,076.00)		
Retained Earnings - July 1, 2008		<u>74,513.02</u>		
Retained Earnings - June 30, 2009		<u><u>\$ 117,244.29</u></u>		

Fiduciary Funds
Trust and Agency
Combining Balance Sheet
June 30, 2009

	TRUST FUNDS			Agency Funds	Total
	Expendable	Non-Expendable	Other		
<u>ASSETS</u>					
Cash and Equivalents	\$ 146,519	\$ 165,464	\$ 1,221,390	\$ (88,266)	\$ 1,445,107
Due From Others				145,283	145,283
Due From Other Funds					-
Other					-
TOTAL ASSETS	\$ 146,519	\$ 165,464	\$ 1,221,390	\$ 57,017	\$ 1,590,390
<u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities</u>					
Accounts Payable				\$ 4,338	\$ 4,338
Accrued Payroll				1,673	1,673
Due to Funds					-
Due to Others				51,006	\$ 51,006
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ 57,017	\$ 57,017
<u>Fund Balances</u>					
<u>Unreserved</u>					
Designated	\$ 146,519	\$ 165,464	\$ 1,221,390	\$ -	\$ 1,533,373
TOTAL LIABILITIES AND FUND BALANCES	\$ 146,519	\$ 165,464	\$ 1,221,390	\$ 57,017	\$ 1,590,390

Trust Funds

Individual Funds Statements of Revenues, Other Financing Uses and Changes in Fund Balance

For the Fiscal Year Ended June 30, 2009

Expendable and Non-Expendable Trusts

FUND 51						Other Financing		Fund Balance @ 6/30/2009	
Sub			Non-Expendable	Expendable	Fund Balance	Revenues	Uses	Non-Expendable	Expendable
Fund	Dept	Department	(Principal)	(Interest)	7/1/2008	Interest	Transfers	(Principal)	(Interest)
						Income	Out		
Treasurer/Collector:									
801	145	Lakenham Perpetual Care	\$ 27,380.00	\$ 6,618.78	\$ 33,998.78	\$ 1,033.82	\$ 187.00	\$ 27,380.00	\$ 7,465.60
802	145	Central Perpetual care	27,175.00	4,084.82	31,259.82	940.34	219.00	27,175.00	4,806.16
803	145	Union Perpetual Care	23,553.00	7,250.67	30,803.67	924.60	430.00	23,553.00	7,745.27
804	145	Wenham Perpetual Care	800.00	1,162.70	1,962.70	55.18	150.00	800.00	1,067.88
805	145	J. Murdock Perpetual Care	5,000.00	15,567.50	20,567.50	586.04	1,316.00	5,000.00	14,837.54
806	145	Radcliffe Perpetual Care	3,017.26	9,294.71	12,311.97	350.85	786.00	3,017.26	8,859.56
807	145	Washburn Perpetual Care	200.00	299.47	499.47	1.27	28.00	200.00	272.74
808	145	Burgess Perpetual Care	-	9,378.01	9,378.01	260.61	817.00	-	8,821.62
809	145	Freman Poor Needy	1,500.00	13,537.61	15,037.61	457.74	-	1,500.00	13,995.35
810	145	Harrington Cemetery	-	12,109.04	12,109.04	336.50	1,055.00	-	11,390.54
811	145	B.C. Look Cemetery	1,100.00	3,656.53	4,756.53	135.36	310.00	1,100.00	3,481.89
827	145	Erickson Cemetery	200.00	17.75	217.75	6.63	-	200.00	24.38
812	145	Atwood Cemetery	-	62.72	62.72	-	-	-	62.72
813	145	B.C. Look Special	1,000.00	4,328.70	5,328.70	162.21	-	1,000.00	4,490.91
814	145	Rosewell Shurtlett	400.00	866.58	1,266.58	38.56	-	400.00	905.14
815	145	Benjamin Ellis	2,000.00	8,581.76	10,581.76	322.14	-	2,000.00	8,903.90
816	145	T.B. Griffith	1,000.00	5,206.69	6,206.69	188.94	-	1,000.00	5,395.63
817	145	William Savery	2,000.00	9,335.55	11,335.55	345.08	-	2,000.00	9,680.63
818	145	Cobb-Shurtleff	1,000.00	4,809.17	5,809.17	176.84	-	1,000.00	4,986.01
819	145	Rose Cole	1,000.00	3,530.38	4,530.38	137.93	-	1,000.00	3,668.31
820	145	Rose Cole Library	1,000.00	443.22	1,443.22	43.94	-	1,000.00	487.16
821	145	M. Jewett Library	100.00	44.27	144.27	141.74	-	100.00	186.01
823	145	E. Savary Library	200.00	85.63	285.63	11.74	-	200.00	97.37
824	145	S. McFarlin Parkway	100.00	1,293.03	1,393.03	42.41	-	100.00	1,335.44
822	145	A. Atwood Library	22,738.61	15,410.99	38,149.60	969.42	-	22,738.61	16,380.41
826	145	Henry Shaw Library	10,000.00	3,778.45	13,778.45	421.37	-	10,000.00	4,199.82
828	300	Elizabeth Snow Scholarship	33,000.00	(1,142.70)	31,857.30	505.20	-	33,000.00	(637.50)
829	145	McGrath (ASPCA)		3,608.10	3,608.10	-	-		3,608.10
Total			\$ 165,463.87	\$ 143,220.13	\$ 308,684.00	\$ 8,596.46	\$ 5,298.00	\$ 165,463.87	\$ 146,518.59

Trust Funds

Individual Funds Statements of Revenues, Other Financing Uses and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2009

Other Trusts

FUND 52			Fund Balance	Revenues		Expenditures and	Fund Balance
Sub	Dept	Department	Balance	Interest	Other (1)	Other Financing	Balance
			7/1/2008	Income	Revenue	Uses	06/30/09
Selectmen:							
901	122	Stabilization Fund	\$ 1,178,625.42	\$ 6,413.35		220,410.00	\$ 964,628.77
902	122	Post War Rehabilitation	5,082.60	154.73		1,000.00	4,237.33
903	171	Conservation Trust	252,466.41	2,505.44	783.66	3,232.10	252,523.41
Total			\$ 1,436,174.43	\$ 9,073.52	\$ 783.66	\$ 224,642.10	\$ 1,221,389.51
						Funds Not Permanent	23,882.98
						Fiduciary Funds	21,168.12

(1)

Rollback Taxes

TOWN OF CARVER, MASSACHUSETTS
Agency Funds and General Long Term Debt Account Group
Balance Sheet
June 30, 2009

AGENCY FUNDS

ASSETS:	
Cash	\$ (88,266.20)
Receivables	
BATG Environmental	\$ 135,480.23
Police Outside Detail	<u>9,802.77</u>
TOTAL ASSETS:	<u><u>\$ 57,016.80</u></u>
 LIABILITIES :	
Due to Others	
Clerks Licensing Fee	119.80
Sporting Licenses	58.70
White Goods Disposal	140.00
ZBA Postage	10,371.57
Firearms Record Keeping	925.00
Student Activity Funds	23,355.80
Scholarship Funds	21,504.41
Local Arts Council	<u>541.52</u>
TOTAL LIABILITIES:	<u><u>\$ 57,016.80</u></u>

GENERAL LONG TERM DEBT ACCOUNT GROUP

ASSETS:	
Amounts to be Provided	<u><u>\$ 5,373,219.08</u></u>
 LIABILITIES :	
Capital Leases Payable	\$ 995,415.97
Bonds Payable:	
1995 Municipal Purpose	100,000.00
Town Hall Refunding	1,051,000.00
Library Refunding	853,000.00
Middle School	1,485,000.00
Land Acquisition	800,000.00
Loans Payable	
Septic	<u>88,803.12</u>
TOTAL LIABILITIES:	<u><u>\$ 5,373,219.09</u></u>