

## 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, 2011. 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 \$ 1,373,611. The Department of Revenue has certified \$ xxx,xxx 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 and the North Carver Water District operates as Enterprise Funds.

**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  
*Town Accountant*

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**TOWN OF CARVER, MASSACHUSETTS**  
 Combined Balance Sheet  
 All Funds and Account Groups  
June 30, 2011

| <b>ASSETS:</b>  | <u>General</u>     | <u>Special<br/>Revenue</u> | <u>Capital<br/>Projects</u> | <u>Enterprise</u>   | <u>Trust &amp;<br/>Agency</u> | <u>Long-Term<br/>Debt Grp</u> | <u>Total</u>         |
|---|--------------------|----------------------------|-----------------------------|---------------------|-------------------------------|-------------------------------|----------------------|
| Cash  | \$2,786,167        | \$ 3,031,546               | \$ 1,007,148                | \$ 394,154          | \$ 1,385,747                  |                               | \$ 8,604,762         |
| Fixed Assets ( <i>net of accumulated depreciation</i> ) |                    |                            |                             | -                   |                               |                               | -                    |
| Receivables   |                    |                            |                             | -                   |                               |                               |                      |
| Property Taxes & Surcharges                             | 760,756            | 27,254                     |                             | -                   |                               |                               | 788,010              |
| Tax Title, Liens & Possessions                          | 1,161,593          |                            |                             | -                   |                               |                               | 1,161,593            |
| Motor vehicle   | 211,627            |                            |                             | -                   |                               |                               | 211,627              |
| Departmental  | 139,582            |                            |                             | 6,036               |                               |                               | 145,618              |
| Intergovernmental                                       | 27,697             | -                          |                             | -                   |                               |                               | 27,697               |
| Due from Others   |                    | 46,251                     |                             | 2,365,447           | 168,697                       |                               | 2,580,394            |
| Due from other Funds                                    | -                  |                            |                             | -                   |                               |                               | -                    |
| Prepaid Items   | 78,810             |                            |                             | -                   |                               |                               | 78,810               |
| Amounts to be provided for long term obligations        |                    |                            |                             | 5,125,000           |                               | 2,715,631                     | 7,840,631            |
|   | <hr/>              |                            |                             |                     |                               |                               |                      |
| <b>TOTAL ASSETS</b>                                     | <b>\$5,166,232</b> | <b>\$ 3,105,050</b>        | <b>\$ 1,007,148</b>         | <b>\$ 7,890,637</b> | <b>\$ 1,554,444</b>           | <b>\$ 2,715,631</b>           | <b>\$ 21,439,142</b> |
|   | <hr/>              |                            |                             |                     |                               |                               |                      |
| <b>LIABILITIES:</b>                                     |                    |                            |                             |                     |                               |                               |                      |
| Allowance for Abatements                                | \$ 695,631         |                            |                             |                     |                               |                               | \$ 695,631           |
| Accrued Withholdings                                    | 195,185            |                            |                             |                     |                               |                               | 195,185              |
| Accounts Payable and Accrued Payroll                    | 506,687            | 70,389                     | 20,223                      | 4,476               | -                             |                               | 601,775              |
| Due to other Funds                                      |                    |                            |                             | -                   |                               |                               | -                    |
| Due to Taxpayers  | -                  | 1,744                      |                             | 574                 |                               |                               | 2,318                |
| Deposits and Miscellaneous                              | 180,011            |                            |                             | -                   | 59,007                        |                               | 239,017              |
| Deferred Revenue  | 1,677,431          | 57,116                     |                             | 2,370,909           | 23,569                        |                               | 4,129,025            |
| Capital Leases Payable                                  |                    |                            |                             |                     |                               | 645,028                       | 645,028              |
| Bonds & Notes Payable                                   |                    |                            | 1,300,042                   | 5,125,000           |                               | 2,070,602                     | 8,495,644            |
|   | <hr/>              |                            |                             |                     |                               |                               |                      |
| <b>TOTAL LIABILITIES</b>                                | <b>\$3,254,944</b> | <b>\$ 129,249</b>          | <b>\$ 1,320,265</b>         | <b>\$ 7,500,959</b> | <b>\$ 82,576</b>              | <b>\$ 2,715,631</b>           | <b>\$ 15,003,623</b> |
|   | <hr/>              |                            |                             |                     |                               |                               |                      |
| <b>FUND EQUITIES:</b>                                   |                    |                            |                             |                     |                               |                               |                      |
| Contributed Capital                                     |                    |                            |                             | \$ -                |                               |                               | \$ -                 |
| Investment in Fixed Assets                              |                    |                            |                             | -                   |                               |                               | -                    |
| Retained Earnings                                       |                    |                            |                             | 389,678             |                               |                               | 389,678              |
| Reserve for encumbrances                                | 125,985            |                            |                             |                     |                               |                               | 125,985              |
| Reserved for Special Purposes                           | 415,193            | 54,191                     |                             |                     |                               |                               | 469,384              |
| Unreserved -  |                    |                            |                             |                     |                               |                               | -                    |
| Designated  | (3,500)            | 2,921,610                  | (313,117)                   |                     | 1,471,868                     |                               | 4,076,862            |
| Undesignated  | 1,373,611          |                            |                             |                     |                               |                               | 1,373,611            |
|   | <hr/>              |                            |                             |                     |                               |                               |                      |
| <b>TOTAL FUND EQUITY</b>                                | <b>\$1,911,289</b> | <b>\$ 2,975,801</b>        | <b>\$ (313,117)</b>         | <b>\$ 389,678</b>   | <b>\$ 1,471,868</b>           | <b>\$ -</b>                   | <b>\$ 6,435,520</b>  |
|   | <hr/>              |                            |                             |                     |                               |                               |                      |
| <b>TOTAL LIABILITIES &amp; FUND EQUITY</b>              | <b>\$5,166,232</b> | <b>\$ 3,105,050</b>        | <b>\$ 1,007,148</b>         | <b>\$ 7,890,637</b> | <b>\$ 1,554,444</b>           | <b>\$ 2,715,631</b>           | <b>\$ 21,439,142</b> |
|   | <hr/>              |                            |                             |                     |                               |                               |                      |

General Fund  
Balance Sheet  
June 30, 2011

**ASSETS:**

|   |    |                     |                               |
|---|----|---------------------|-------------------------------|
| Cash                                    |    | \$ 2,786,166.71     |                               |
| <u>Receivables</u>                      |    |                     |                               |
| <i>Property Taxes</i>                   |    |                     |                               |
| Personal Property:                      |    |                     |                               |
| Levy of 2011                            | \$ | 13,215.54           |                               |
| Levy of 2010                            |    | 10,622.58           |                               |
| Levy of 2009                            |    | 2,270.88            |                               |
| Levy of 2008                            |    | 705.98              |                               |
| Levy of 2007                            |    | 5,472.36            |                               |
| Levy of 2006                            |    | 4,992.30            |                               |
| Prior Years                             |    | 16,870.13           |                               |
| Real Estate:                            |    |                     |                               |
| Levy of 2011                            | \$ | 546,287.66          |                               |
| Levy of 2010                            |    | 157,902.67          |                               |
| Levy of 2009                            |    | 2,354.82            |                               |
| Levy of 2008                            |    | 61.23               |                               |
| Other:                                  |    |                     |                               |
| Allowance for Abatements:               |    |                     |                               |
| Levy of 2011                            | \$ | (126,761.48)        |                               |
| Levy of 2010                            |    | (159,812.83)        |                               |
| Levy of 2009                            |    | 15,685.53           |                               |
| Levy of 2008                            |    | 866.16              |                               |
| Levy of 2007                            |    | (109,195.97)        |                               |
| Prior Years                             |    | <u>(316,411.92)</u> |                               |
|   |    |                     | \$ 65,125.64                  |
| <i>Tax Titles Liens and Possessions</i> |    |                     |                               |
| Tax Liens Receivable                    | \$ | 537,740.89          |                               |
| Tax Foreclosures                        |    | <u>623,852.54</u>   |                               |
|   |    |                     | 1,161,593.43                  |
| <i>Motor Vehicles and Other Excise</i>  |    |                     |                               |
| Motor Vehicle Excise:                   |    |                     |                               |
| Levy of 2011                            | \$ | 104,157.17          |                               |
| Levy of 2010                            |    | 32,526.85           |                               |
| Levy of 2009                            |    | 13,913.71           |                               |
| Levy of 2008                            |    | 9,075.24            |                               |
| Levy of 2007                            |    | 6,504.59            |                               |
| Prior Years                             |    | <u>45,449.10</u>    |                               |
|   |    |                     | 211,626.66                    |
| <i>Departmental</i>                     |    |                     |                               |
| Trailer Coach                           | \$ | -                   |                               |
| Veterans                                |    | 147,277.00          |                               |
| Tipping Fees                            |    | <u>20,002.08</u>    |                               |
|   |    |                     | 167,279.08                    |
| <u>Due From Other Funds</u>             |    |                     |                               |
| <u>Prepaid Items</u>                    |    |                     |                               |
| Prepaid Expenses                        | \$ | 73,810.14           |                               |
| Postage Meter Balance                   |    | <u>5,000.00</u>     |                               |
| <b>TOTAL ASSETS</b>                     |    |                     | <u>78,810.14</u>              |
|   |    |                     | <b><u>\$ 4,470,601.66</u></b> |

General Fund  
Balance Sheet  
June 30, 2011

**LIABILITIES:**

|                                 |    |            |
|---------------------------------|----|------------|
| <u>Accrued Withholdings</u>     | \$ | 195,184.71 |
| <u>Accrued Payroll</u>          | \$ | 83,203.22  |
| <u>Accounts Payable</u>         |    |            |
| <i>Accrued Vouchers Payable</i> | \$ | 423,483.49 |
| <i>Refunds Due to Taxpayers</i> |    | -          |
|                                 |    | <hr/>      |
|                                 | \$ | 423,483.49 |

Deferred Revenue:

|   |    |              |                  |
|---|----|--------------|------------------|
| <i>Property Taxes</i>                   | \$ | 65,125.64    |                  |
| <i>Prepaid 2012 Taxes</i>               |    | 99,503.40    |                  |
| <i>Tax Titles Liens and Possessions</i> |    | 1,161,593.43 |                  |
| <i>Motor Vehicles and Other Excise</i>  |    | 211,626.66   |                  |
| <i>Departmental</i>                     |    | 20,002.08    |                  |
| <i>Intergovernmental</i>                |    | 119,580.00   |                  |
|   |    | <hr/>        |                  |
| <u>Deposits and Miscellaneous</u>       |    |              | 1,677,431.21     |
| <i>Abandoned Property</i>               | \$ | 43,841.79    |                  |
| <i>Miscellaneous Unkown</i>             |    | (15,281.61)  |                  |
| <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 &amp; Insp</i> |    | 31,144.19    |                  |
| <i>Planning Board Surety Bonds</i>      |    | 73,556.16    |                  |
| <i>Planning Board Bounds Acct</i>       |    | 6,155.00     |                  |
|   |    | <hr/>        |                  |
|   |    |              | <hr/> 180,010.53 |

**TOTAL LIABILITIES****2,559,313.16****FUND EQUITIES:**

|                                       |    |              |
|---------------------------------------|----|--------------|
| Fund Balance Reserve for Encumbrances | \$ | 125,984.76   |
| Reserve for Expenditures              |    | 336,383.00   |
| Reserve for Prepaid Items             |    | 78,810.14    |
| Reserve for Appropriation Deficits    |    | (3,500.00)   |
| Undesignated Fund Balance             |    | 1,373,610.60 |
|                                       |    | <hr/>        |

**TOTAL FUND EQUITIES****1,911,288.50****TOTAL LIABILITIES & FUND EQUITIES****\$ 4,470,601.66**



**TOWN OF CARVER, MASSACHUSETTS**  
*General Fund*  
*Statement of Estimated and Actual Revenues*  
*For the Period Ending June 30, 2011*

**CHARGES FOR SERVICES**

**DEPARTMENTAL FEES**

|                         |           |           |            |
|-------------------------|-----------|-----------|------------|
| SELECTMEN               | 75.00     | 0.00      | (75.00)    |
| EARTH REMOVAL           | 300.00    | 600.00    | 300.00     |
| CABLE TV                | 1,600.00  | 1,637.50  | 37.50      |
| ASSESSOR                | 850.00    | 790.00    | (60.00)    |
| TREASURER               | 25.00     | 20.00     | (5.00)     |
| COLLECTOR               | 10,000.00 | 648.01    | (9,351.99) |
| TAX TITLE FORECLOSURE   | 0.00      | 0.00      | 0.00       |
| MUNICIPAL LIENS         | 11,000.00 | 10,875.00 | (125.00)   |
| TOWN CLERK              | 15,000.00 | 15,734.87 | 734.87     |
| DOG FEES                | 9,000.00  | 11,416.75 | 2,416.75   |
| CONSERVATION COMM       | 800.00    | 1,141.50  | 341.50     |
| PLANNING BOARD          | 7,500.00  | 6,350.00  | (1,150.00) |
| ZONING BOARD            | 2,500.00  | 1,062.46  | (1,437.54) |
| POLICE REPORTS          | 1,000.00  | 1,087.50  | 87.50      |
| POLICE MISC.            | 3,000.00  | 5,625.00  | 2,625.00   |
| POLICE OFF-DUTY CHARGES | 9,000.00  | 12,548.58 | 3,548.58   |
| FIRE MISC.              | 0.00      | 0.00      | 0.00       |
| ANIMAL CONTROL FEES     | 200.00    | 0.00      | (200.00)   |
| PUBLIC WORKS            | 50.00     | 445.00    | 395.00     |
| WHITE GOODS DISPOSAL    | 50.00     | 95.00     | 45.00      |
| BOARD OF HEALTH         | 30,000.00 | 26,942.64 | (3,057.36) |
| REGIONAL LANDFILL       | 83,000.00 | 76,283.50 | (6,716.50) |
| HISTORIC DISTRICT       | 50.00     | 75.00     | 25.00      |

|                                     |                   |                   |                    |
|-------------------------------------|-------------------|-------------------|--------------------|
| <b>TOTAL - CHARGES FOR SERVICES</b> | <b>185,000.00</b> | <b>173,378.31</b> | <b>(11,621.69)</b> |
|-------------------------------------|-------------------|-------------------|--------------------|

**LICENSES AND PERMITS**

**LICENSES & PERMITS**

|                          |           |           |             |
|--------------------------|-----------|-----------|-------------|
| ALCOHOLIC BEVERAGE       | 11,500.00 | 12,800.00 | 1,300.00    |
| COMMON VITCULARS         | 1,250.00  | 1,450.00  | 200.00      |
| CAR DEALERS              | 3,000.00  | 2,975.00  | (25.00)     |
| FOOD ESTABLISHMENTS      | 0.00      | 0.00      | 0.00        |
| AMUSEMENT DEVICE         | 750.00    | 610.00    | (140.00)    |
| OTHER LICENSES           | 2,250.00  | 2,235.00  | (15.00)     |
| MARRIAGE INTENTIONS      | 750.00    | 705.00    | (45.00)     |
| BUILDING                 | 49,250.00 | 32,068.25 | (17,181.75) |
| PLUMBING                 | 2,750.00  | 2,943.50  | 193.50      |
| DUAL PLUMBING AND GAS    | 500.00    | 291.25    | (208.75)    |
| GAS                      | 2,000.00  | 2,418.75  | 418.75      |
| SEALER WEIGHTS & MEASURE | 1,750.00  | 1,510.00  | (240.00)    |
| ELECTRICAL               | 4,750.00  | 3,820.93  | (929.07)    |
| PRIVILEGE STICKERS       | 7,500.00  | 22,948.10 | 15,448.10   |

|                                     |                  |                  |                   |
|-------------------------------------|------------------|------------------|-------------------|
| <b>TOTAL - LICENSES AND PERMITS</b> | <b>88,000.00</b> | <b>86,775.78</b> | <b>(1,224.22)</b> |
|-------------------------------------|------------------|------------------|-------------------|

**STATE REVENUE**

**STATE REVENUE**

|                                      |              |              |             |
|--------------------------------------|--------------|--------------|-------------|
| ELDERLY EXEMPTIONS                   | 0.00         | 17,068.00    | 17,068.00   |
| VETS AND OTHER EXEMPTIONS            | 51,736.00    | 31,750.00    | (19,986.00) |
| SCHOOL AID - CHAPTER 70              | 9,521,941.00 | 9,521,941.00 | 0.00        |
| SCHOOL VOCATIONAL OOD TRANSPORTATION | 0.00         | 6,087.00     | 6,087.00    |

**TOWN OF CARVER, MASSACHUSETTS**  
*General Fund*  
*Statement of Estimated and Actual Revenues*  
*For the Period Ending June 30, 2011*

|  |                        |                        |                    |
|--|------------------------|------------------------|--------------------|
| SCHOOL CONSTRUCTION                                    | 202,621.00             | 202,621.00             | 0.00               |
| CHARTER TUITION REIMBURSEMENT                          | 12,793.00              | 47,093.00              | 34,300.00          |
| LOTTERY, BEANO & CHARITY                               | 1,235,613.00           | 1,235,613.00           | 0.00               |
| VETERANS' BENEFITS                                     | 122,676.00             | 108,070.00             | (14,606.00)        |
| POLICE CAREER INCENTIVE                                | 6,847.00               | 5,972.07               | (874.93)           |
| STATE OWNED LAND                                       | 90,313.00              | 90,313.00              | 0.00               |
| MEDICAID REIMBURSEMENT                                 | 0.00                   | 76,830.27              | 76,830.27          |
| <b>TOTAL - STATE REVENUE</b>                           | <b>11,244,540.00</b>   | <b>11,343,358.34</b>   | <b>98,818.34</b>   |
| <b>FINES AND FORFEITS</b>                              |                        |                        |                    |
| <u><b>FINES AND FORFEITS</b></u>                       |                        |                        |                    |
| PARKING FINES  | 300.00                 | 303.50                 | 3.50               |
| COURT FINES  | 1,225.00               | 715.00                 | (510.00)           |
| DOG VIOLATIONS   | 625.00                 | 550.00                 | (75.00)            |
| MOTOR VEHICLE INFRACTION                               | 11,250.00              | 10,077.50              | (1,172.50)         |
| R.M.V. FEES  | 14,600.00              | 14,320.00              | (280.00)           |
| <b>TOTAL - FINES AND FORFEITS</b>                      | <b>28,000.00</b>       | <b>25,966.00</b>       | <b>(2,034.00)</b>  |
| <b>MISCELLANEOUS REVENUE</b>                           |                        |                        |                    |
| <u><b>INVESTMENT INCOME</b></u>                        |                        |                        |                    |
|  | 41,000.00              | 25,025.53              | (15,974.47)        |
| <u><b>MISCELLANEOUS REVENUE</b></u>                    |                        |                        |                    |
| FINANCE CHARGES  |                        | 857.93                 | 857.93             |
| SALE OF SURPLUS PROPERTY                               |                        | 5.00                   | 5.00               |
| OVERAGES & SHORTAGES                                   |                        | 0.00                   | 0.00               |
| OTHER MISCELLANEOUS                                    | 49,290.00              | 248,756.12             | 199,466.12         |
| <b>TOTAL - MISCELLANEOUS REVENUE</b>                   | <b>90,290.00</b>       | <b>274,644.58</b>      | <b>184,354.58</b>  |
| <b>OTHER FINANCING SOURCES</b>                         |                        |                        |                    |
| <u><b>OPERATING TRANSFERS IN</b></u>                   |                        |                        |                    |
| SPECIAL REVENUE FUNDS                                  | 607,558.00             | 547,325.03             | (60,232.97)        |
| CAPITAL PROJECTS FUNDS                                 | 43,812.00              | 43,811.80              | (0.20)             |
| EXPENDABLE TRUST FUNDS                                 | 9,361.00               | 9,361.00               | 0.00               |
| PROPRIETARY FUNDS                                      | 0.00                   | 2,600.00               | 2,600.00           |
| <b>TOTAL - OTHER FINANCING SOURCES</b>                 | <b>660,731.00</b>      | <b>603,097.83</b>      | <b>(57,633.17)</b> |
| <b>GRAND TOTAL - REVENUES</b>                          | <b>\$31,388,724.50</b> | <b>\$31,608,176.07</b> | <b>219,451.57</b>  |
| <u><b>USE OF FUND BALANCE</b></u>                      |                        |                        |                    |
| FREE CASH - ANNUAL TOWN MEETING                        | 25,000.00              |                        |                    |
| FREE CASH - SPEC. TOWN MEETING 11/08/10                | 73,820.00              |                        |                    |
| FREE CASH - SPEC. TOWN MEETING 6/6/11                  | 392,195.76             |                        |                    |
| <b>TOTAL ESTIMATE REVENUES AND USE OF FUND BALANCE</b> | <b>\$31,879,740.26</b> |                        |                    |

TOWN OF CARVER, MASSACUSETTS

General Fund

Statement of Appropriations, Expenditures and Encumbrances  
For the Fiscal Year Ended June 30, 2011

| Account                         | FY 2010<br>Encumbrances | FY 2011 Appropriations                 |             |                          |                    |                 | Total<br>FY 2011<br>Appropriations | FY 2011<br>Expenditures | FY 2011<br>Encumbrances | Balance<br>06/30/2011 |
|---------------------------------|-------------------------|--|-------------|--------------------------|--------------------|-----------------|------------------------------------|-------------------------|-------------------------|-----------------------|
|                                 |                         | Annual Town Meeting<br>Raise & Approp. | Other Funds | Special<br>Town Meetings | Other<br>Transfers | Reserve<br>Fund |                                    |                         |                         |                       |
| <b>GENERAL GOVERNMENT</b>       |                         |  |             |                          |                    |                 |                                    |                         |                         |                       |
| B Moderator                     |                         | 250.00                                 |             |                          |                    |                 | 250.00                             | 250.00                  |                         | 0.00                  |
| B Select-Salaries               |                         | 180,208.00                             |             | 1,000.00                 | 6,290.00           |                 | 187,498.00                         | 187,429.95              |                         | 68.05                 |
| B Select-Expense                | 1,073.76                | 11,875.00                              |             |                          |                    |                 | 11,875.00                          | 10,317.77               |                         | 2,630.99              |
| B T.A. Operating                |                         | 4,750.00                               |             |                          |                    |                 | 4,750.00                           | 4,535.56                |                         | 214.44                |
| A Commission on Disability      | 0.00                    | 300.00                                 |             |                          |                    |                 | 300.00                             | 107.48                  | 192.52                  | 0.00                  |
| A Green Committee               | 400.00                  | 600.00                                 |             |                          |                    |                 | 600.00                             | 0.00                    | 1,000.00                | 0.00                  |
| A Old Home Day                  |                         | 500.00                                 |             |                          |                    |                 | 500.00                             | 500.00                  |                         | 0.00                  |
| B Misc. Telephone               |                         | 31,750.00                              |             | 3,120.00                 |                    |                 | 34,870.00                          | 34,768.76               |                         | 101.24                |
| B Gasoline                      |                         | 125,000.00                             |             | 22,750.00                | 15,000.00          |                 | 162,750.00                         | 160,506.41              |                         | 2,243.59              |
| B Street Lighting               |                         | 81,500.00                              |             | (8,000.00)               |                    |                 | 73,500.00                          | 71,474.73               |                         | 2,025.27              |
| B Town Report                   |                         | 3,000.00                               |             |                          |                    |                 | 3,000.00                           | 2,174.80                |                         | 825.20                |
| A Matching Grant                | 17,068.92               | 0.00                                   | 0.00        | 0.00                     | 0.00               | 0.00            | 0.00                               | 8,935.00                | 8,133.92                | 0.00                  |
| A 99 Main Street                |                         |  |             |                          |                    |                 | 0.00                               | 0.00                    |                         | 0.00                  |
| B Town Audit                    | 7,500.00                | 25,000.00                              |             | (1,420.00)               |                    |                 | 23,580.00                          | 31,080.00               |                         | 0.00                  |
| B Medicare Reim                 |                         | 0.00                                   |             |                          |                    |                 | 0.00                               | 0.00                    |                         | 0.00                  |
| B Municipal Ins                 |                         | 230,180.00                             |             | (15,900.00)              | (15,000.00)        |                 | 199,280.00                         | 169,715.09              |                         | 29,564.91             |
| A Grant Services                | 1,625.00                |  |             |                          |                    |                 | 0.00                               | 0.00                    | 1,625.00                | 0.00                  |
| A Non-Union Cola's              |                         |  |             |                          |                    |                 | 0.00                               | 0.00                    |                         | 0.00                  |
| A Wage & Classification Study   | 4,206.44                |  |             |                          |                    |                 | 0.00                               | 4,206.44                |                         | 0.00                  |
| B Finance Comm                  |                         | 1,865.00                               |             |                          |                    |                 | 1,865.00                           | 120.00                  |                         | 1,745.00              |
| B Reserve Fund                  |                         | 125,000.00                             |             |                          |                    | (112,149.89)    | 12,850.11                          | 0.00                    |                         | 12,850.11             |
| B Accounting-Sal                |                         | 109,151.00                             |             | 500.00                   |                    |                 | 109,651.00                         | 109,589.75              |                         | 61.25                 |
| B Accounting-Op                 |                         | 3,065.00                               |             |                          |                    |                 | 3,065.00                           | 2,849.44                |                         | 215.56                |
| B Assessors-Sal                 |                         | 126,019.00                             |             |                          | (5,000.00)         |                 | 121,019.00                         | 116,850.05              |                         | 4,168.95              |
| B Assessors-Op                  | 400.00                  | 7,300.00                               |             |                          |                    |                 | 7,300.00                           | 7,252.37                |                         | 447.63                |
| B Assess-Reval                  |                         | 20,500.00                              |             |                          | 5,000.00           |                 | 25,500.00                          | 23,945.02               |                         | 1,554.98              |
| B Tr/Coll Salaries              |                         | 171,787.00                             |             |                          |                    |                 | 171,787.00                         | 171,624.31              |                         | 162.69                |
| B Tr/Coll Op                    |                         | 61,229.00                              |             |                          |                    |                 | 61,229.00                          | 57,000.77               |                         | 4,228.23              |
| A Tax Coll-Software Programming | 5,000.00                |  |             |                          |                    |                 | 0.00                               | 4,800.00                | 200.00                  | 0.00                  |
| A 3% Software Programming       |                         |  |             | 1,500.00                 |                    |                 | 1,500.00                           | 1,500.00                |                         | 0.00                  |
| B Tax Title Exp                 |                         | 30,000.00                              |             | (1,500.00)               |                    |                 | 28,500.00                          | 16,132.26               |                         | 12,367.74             |
| B Legal Exp                     |                         | 132,250.00                             |             |                          |                    |                 | 132,250.00                         | 124,224.70              |                         | 8,025.30              |
| B Court Judgements              |                         |  |             |                          |                    |                 |                                    | 3,500.00                |                         | (3,500.00)            |
| B Data Proc                     |                         | 55,000.00                              |             | 7,000.00                 |                    |                 | 62,000.00                          | 61,116.64               |                         | 883.36                |
| B Town Clerk Sal                |                         | 124,675.00                             |             |                          |                    |                 | 124,675.00                         | 122,820.10              |                         | 1,854.90              |
| B Town Clerk Op                 |                         | 3,708.00                               |             |                          |                    |                 | 3,708.00                           | 3,666.79                |                         | 41.21                 |
| A Town Clerk-Voting Machines    | 26,000.00               |  |             |                          |                    |                 | 0.00                               | 0.00                    | 26,000.00               | 0.00                  |
| B Elec/Regis Sal                |                         | 12,000.00                              |             |                          |                    |                 | 12,000.00                          | 11,399.64               |                         | 600.36                |
| B Elec/Regis Op                 |                         | 17,500.00                              |             |                          |                    |                 | 17,500.00                          | 17,390.48               |                         | 109.52                |
| B Conserv Sal                   |                         | 60,388.00                              |             | 500.00                   |                    |                 | 60,888.00                          | 60,888.00               |                         | 0.00                  |
| B Conserv Op                    |                         | 3,325.00                               |             |                          |                    |                 | 3,325.00                           | 3,284.50                |                         | 40.50                 |
| B Agricultural Commission       |                         | 425.00                                 |             |                          |                    |                 | 425.00                             | 90.96                   |                         | 334.04                |
| B Capital Outlay                |                         | 125.00                                 |             |                          |                    |                 | 125.00                             | 0.00                    |                         | 125.00                |
| B Industrial Development        | 300.00                  | 5,500.00                               |             |                          |                    |                 | 5,500.00                           | 1,677.41                |                         | 4,122.59              |
| A Redevelopment Authority       |                         |  |             |                          |                    |                 | 0.00                               | 0.00                    |                         | 0.00                  |

TOWN OF CARVER, MASSACUSETTS

General Fund

Statement of Appropriations, Expenditures and Encumbrances  
For the Fiscal Year Ended June 30, 2011

| Account                           | FY 2010          | Annual Town Meeting  |                   | Special             | Other           | Reserve             | FY 2011              | FY 2011              | FY 2011          | Balance           |
|-----------------------------------|------------------|----------------------|-------------------|---------------------|-----------------|---------------------|----------------------|----------------------|------------------|-------------------|
|                                   | Encumbrances     | Raise & Approp.      | Other Funds       | Town Meetings       | Transfers       | Fund                | Appropriations       | Expenditures         | Encumbrances     | 06/30/2011        |
| B Planning Sal                    |                  | 79,876.00            |                   | 500.00              | 725.00          |                     | 81,101.00            | 81,099.39            |                  | 1.61              |
| B Planning Op                     |                  | 5,925.00             |                   |                     |                 |                     | 5,925.00             | 5,845.54             |                  | 79.46             |
| B Zoning Board                    |                  | 9,250.00             |                   |                     |                 |                     | 9,250.00             | 2,576.18             |                  | 6,673.82          |
| B Bldg Payroll                    |                  | 130,825.00           |                   |                     | (8,500.00)      |                     | 122,325.00           | 121,271.64           |                  | 1,053.36          |
| B Bldg Op                         |                  | 286,644.00           |                   |                     | 10,500.00       |                     | 297,144.00           | 295,819.44           |                  | 1,324.56          |
| A Carpet Replacement              |                  | 9,500.00             |                   |                     |                 |                     | 9,500.00             | 9,500.00             |                  | 0.00              |
| A Town Hall Elevator Safety       |                  | 5,500.00             |                   |                     |                 |                     | 5,500.00             | 5,100.00             | 400.00           | 0.00              |
| A Library Sidewalk                |                  |                      |                   | 16,000.00           |                 |                     | 16,000.00            | 0.00                 | 16,000.00        | 0.00              |
| A Unpaid Bills                    |                  |                      |                   | 46,195.76           |                 |                     | 46,195.76            | 46,195.76            |                  | 0.00              |
| A Animal Control Holding Facility | 8,728.12         |                      |                   |                     |                 |                     | 0.00                 | 0.00                 | 8,728.12         | 0.00              |
| <b>TOTAL GENERAL GOVERNMENT</b>   | <b>72,302.24</b> | <b>2,293,245.00</b>  | <b>0.00</b>       | <b>72,245.76</b>    | <b>9,015.00</b> | <b>(112,149.89)</b> | <b>2,262,355.87</b>  | <b>2,175,133.13</b>  | <b>62,279.56</b> | <b>97,245.42</b>  |
| <b>PUBLIC SAFETY</b>              |                  |                      |                   |                     |                 |                     |                      |                      |                  |                   |
| B Police Salaries                 |                  | 1,346,232.00         |                   | 71,000.00           |                 |                     | 1,417,232.00         | 1,404,719.43         |                  | 12,512.57         |
| B Pol Disp Sal                    |                  | 220,544.00           |                   | (35,000.00)         |                 |                     | 185,544.00           | 182,838.69           |                  | 2,705.31          |
| B Police Operat                   | 239.72           | 119,315.00           |                   | (15,000.00)         |                 |                     | 104,315.00           | 92,978.42            |                  | 11,576.30         |
| A Dare Program FY09               |                  |                      |                   |                     |                 |                     | 0.00                 | 0.00                 |                  | 0.00              |
| B Fire Salaries                   |                  | 328,782.00           |                   | 1,000.00            | (11,800.00)     |                     | 317,982.00           | 315,748.74           |                  | 2,233.26          |
| B Fire-Operating                  |                  | 64,870.00            |                   |                     | 11,800.00       | 34,500.00           | 111,170.00           | 110,556.73           |                  | 613.27            |
| A PD / FD Needs Design            |                  |                      |                   |                     |                 |                     | 0.00                 | 0.00                 |                  | 0.00              |
| A Design Drawings                 | 1,925.00         |                      |                   |                     |                 |                     | 0.00                 | 0.00                 | 1,925.00         | 0.00              |
| B Ambulance-Sal                   |                  |                      | 404,171.00        |                     |                 |                     | 404,171.00           | 353,878.21           |                  | 50,292.79         |
| B Ambulance Op                    |                  |                      | 85,480.00         |                     |                 |                     | 85,480.00            | 61,911.64            |                  | 23,568.36         |
| B Bldg Insp-Sal                   |                  | 76,811.00            |                   | 500.00              |                 |                     | 77,311.00            | 75,768.92            |                  | 1,542.08          |
| B Bldg Insp-Op                    |                  | 5,839.00             |                   |                     |                 |                     | 5,839.00             | 5,684.87             |                  | 154.13            |
| A Demolition                      | 2,669.51         | 10,000.00            | 0.00              | 0.00                | 0.00            | 0.00                | 10,000.00            | 3,865.30             | 8,804.21         | 0.00              |
| B P&G Insp-Op                     |                  | 855.00               |                   |                     | 275.00          |                     | 1,130.00             | 1,055.66             |                  | 74.34             |
| B Sealer W&M                      |                  | 4,685.00             |                   |                     |                 |                     | 4,685.00             | 4,681.28             |                  | 3.72              |
| B Wire Insp-Op                    |                  | 420.00               |                   |                     | 75.00           |                     | 495.00               | 467.23               |                  | 27.77             |
| B Emergency Management            |                  | 425.00               |                   |                     |                 |                     | 425.00               | 0.00                 |                  | 425.00            |
| B Animal Ct Sal                   |                  | 28,589.00            |                   |                     |                 |                     | 28,589.00            | 25,652.75            |                  | 2,936.25          |
| B Animal Ct Op                    |                  | 8,000.00             |                   |                     |                 |                     | 8,000.00             | 6,266.34             |                  | 1,733.66          |
| <b>TOTAL PUBLIC SAFETY</b>        | <b>4,834.23</b>  | <b>2,215,367.00</b>  | <b>489,651.00</b> | <b>22,500.00</b>    | <b>350.00</b>   | <b>34,500.00</b>    | <b>2,762,368.00</b>  | <b>2,646,074.21</b>  | <b>10,729.21</b> | <b>110,398.81</b> |
| <b>EDUCATION</b>                  |                  |                      |                   |                     |                 |                     |                      |                      |                  |                   |
| B School                          | 61,989.25        | 20,870,164.00        |                   | (186,276.00)        |                 |                     | 20,683,888.00        | 20,693,179.64        | 36,855.00        | 15,842.61         |
| B Regional Voc                    |                  | 662,589.00           |                   |                     |                 |                     | 662,589.00           | 662,157.00           |                  | 432.00            |
| <b>TOTAL EDUCATION</b>            | <b>61,989.25</b> | <b>21,532,753.00</b> | <b>0.00</b>       | <b>(186,276.00)</b> | <b>0.00</b>     | <b>0.00</b>         | <b>21,346,477.00</b> | <b>21,355,336.64</b> | <b>36,855.00</b> | <b>16,274.61</b>  |
| <b>PUBLIC WORKS</b>               |                  |                      |                   |                     |                 |                     |                      |                      |                  |                   |
| B DPW-Sal                         |                  | 468,149.00           |                   | 57,500.00           |                 |                     | 525,649.00           | 525,649.00           |                  | 0.00              |
| B DPW-Op                          |                  | 175,900.00           |                   | (6,000.00)          | 1,169.98        |                     | 171,069.98           | 171,069.98           |                  | 0.00              |
| A Private Ways                    | 671.71           | 15,000.00            | 0.00              |                     |                 | 7,500.00            | 22,500.00            | 15,256.24            | 7,915.47         | (0.00)            |
| A Cemetery                        |                  |                      | 30,000.00         |                     |                 |                     | 30,000.00            | 30,000.00            |                  | 0.00              |
| B Snow & Ice Op                   |                  | 97,500.00            |                   | 288,445.59          |                 |                     | 385,945.59           | 385,945.59           |                  | 0.00              |
| B Snow & Ice Sal                  |                  | 27,500.00            |                   | 41,554.41           |                 | 16,184.29           | 85,238.70            | 85,238.70            |                  | 0.00              |
| B Earth Removal                   |                  | 1,260.00             |                   |                     |                 |                     | 1,260.00             | 737.69               |                  | 522.31            |
| B Landfill Op                     |                  | 75,000.00            |                   | 35,000.00           |                 | 35,965.60           | 145,965.60           | 145,425.60           |                  | 540.00            |
| <b>TOTAL PUBLIC WORKS</b>         | <b>671.71</b>    | <b>860,309.00</b>    | <b>30,000.00</b>  | <b>416,500.00</b>   | <b>1,169.98</b> | <b>59,649.89</b>    | <b>1,367,628.87</b>  | <b>1,359,322.80</b>  | <b>7,915.47</b>  | <b>1,062.31</b>   |
| <b>HUMAN SERVICES</b>             |                  |                      |                   |                     |                 |                     |                      |                      |                  |                   |

TOWN OF CARVER, MASSACUSETTS

General Fund

Statement of Appropriations, Expenditures and Encumbrances  
For the Fiscal Year Ended June 30, 2011

| Account                               | FY 2010      | Annual Town Meeting |             | Special       | Other      | Reserve   | FY 2011        | FY 2011      | FY 2011      | Balance     |
|---------------------------------------|--------------|---------------------|-------------|---------------|------------|-----------|----------------|--------------|--------------|-------------|
|                                       | Encumbrances | Raise & Approp.     | Other Funds | Town Meetings | Transfers  | Fund      | Appropriations | Expenditures | Encumbrances | 06/30/2011  |
| B Health Sal                          |              | 79,263.00           |             | 500.00        |            |           | 79,763.00      | 79,718.93    |              | 44.07       |
| B Health Op                           |              | 2,445.00            |             |               |            |           | 2,445.00       | 2,422.24     |              | 22.76       |
| A Visiting Nurses                     |              | 11,000.00           |             |               |            |           | 11,000.00      | 11,000.00    |              | 0.00        |
| B COA Sal                             |              | 67,734.00           |             |               |            |           | 67,734.00      | 67,504.74    |              | 229.26      |
| B COA Op                              |              | 18,150.00           |             | 2,950.00      |            |           | 21,100.00      | 20,726.64    |              | 373.36      |
| A COA Atwood House Maint              | 16,849.67    | 5,000.00            | 0.00        | 7,500.00      | 0.00       | 0.00      | 12,500.00      | 26,270.00    | 3,079.67     | 0.00        |
| B Veterans Sal                        |              | 25,001.00           |             |               |            |           | 25,001.00      | 25,001.00    |              | 0.00        |
| B Veterans Op                         |              | 3,475.00            |             |               | (1,026.66) |           | 2,448.34       | 1,850.22     |              | 598.12      |
| B Veterans Ben                        |              | 140,000.00          |             |               | 1,026.66   | 18,000.00 | 159,026.66     | 159,026.66   |              | 0.00        |
| A Womens Crisis                       |              | 4,000.00            |             |               |            |           | 4,000.00       | 0.00         | 4,000.00     | 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                  |              | 5,000.00            |             |               |            |           | 5,000.00       | 5,000.00     |              | 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       |              | 0.00        |
| <b>TOTAL HUMAN SERVICES</b>           | 16,849.67    | 371,243.00          | 0.00        | 10,950.00     | 0.00       | 18,000.00 | 400,193.00     | 408,695.43   | 7,079.67     | 1,267.57    |
| <b>CULTURE &amp; RECREATION</b>       |              |                     |             |               |            |           |                |              |              |             |
| B Library Sal                         |              | 259,637.00          |             | 1,750.00      |            |           | 261,387.00     | 261,387.00   |              | 0.00        |
| B Library Op                          |              | 69,176.00           |             |               |            |           | 69,176.00      | 69,175.69    |              | 0.31        |
| B Recreation Sal                      |              | 1,350.00            |             |               |            |           | 1,350.00       | 1,350.00     |              | 0.00        |
| B Recreation Op                       | 511.93       | 14,540.00           |             |               |            |           | 14,540.00      | 14,404.00    |              | 647.93      |
| A Carver Room                         | 2,294.51     |                     |             |               |            |           | 0.00           | 1,168.66     | 1,125.85     | 0.00        |
| B Historic Comm                       |              | 430.00              |             |               |            |           | 430.00         | 28.37        |              | 401.63      |
| B Historic Dist                       |              | 260.00              |             |               |            |           | 260.00         | 120.60       |              | 139.40      |
| <b>TOTAL CULTURE &amp; RECREATION</b> | 2,806.44     | 345,393.00          | 0.00        | 1,750.00      | 0.00       | 0.00      | 347,143.00     | 347,634.32   | 1,125.85     | 1,189.27    |
| <b>DEBT SERVICE</b>                   |              |                     |             |               |            |           |                |              |              |             |
| B MWPAT Loan                          |              |                     | 11,101.00   |               |            |           | 11,101.00      | 11,100.36    |              | 0.64        |
| B Capial Leases                       |              | 218,081.00          | 16,167.00   |               |            |           | 234,248.00     | 234,246.76   |              | 1.24        |
| B 95 Muni Bond                        |              | 0.00                |             |               |            |           | 0.00           | 0.00         |              | 0.00        |
| B New Library                         |              | 140,100.00          |             |               |            |           | 140,100.00     | 140,099.90   |              | 0.10        |
| B Town Hall Bond                      |              | 163,986.00          |             |               |            |           | 163,986.00     | 163,985.90   |              | 0.10        |
| B Int/Temp Loans                      |              | 123,355.00          |             |               |            |           | 123,355.00     | 29,513.09    |              | 93,841.91   |
| B Middle Sch Bond                     |              | 222,668.00          |             |               |            |           | 222,668.00     | 185,984.54   |              | 36,683.46   |
| B Loan Disclosure                     |              | 15,000.00           |             |               |            |           | 15,000.00      | 3,000.00     |              | 12,000.00   |
| <b>TOTAL DEBT SERVICE</b>             | 0.00         | 883,190.00          | 27,268.00   | 0.00          | 0.00       | 0.00      | 910,458.00     | 767,930.55   | 0.00         | 142,527.45  |
| <b>ASSESSMENTS</b>                    |              |                     |             |               |            |           |                |              |              |             |
| R 2010 Snow and Ice Deficit           |              | 217,016.99          |             |               |            |           | 217,016.99     | 0.00         |              | 217,016.99  |
| R 2010 Court Judgements               |              |                     |             |               |            |           | 0.00           | 0.00         |              | 0.00        |
| R Mosquito Cntrl                      |              | 48,391.00           |             |               |            |           | 48,391.00      | 48,391.00    |              | 0.00        |
| R Air Polution                        |              | 2,943.00            |             |               |            |           | 2,943.00       | 2,943.00     |              | 0.00        |
| R Regional Trans                      |              | 45,206.00           |             |               |            |           | 45,206.00      | 45,206.00    |              | 0.00        |
| R MBTA                                |              | 28,004.00           |             |               |            |           | 28,004.00      | 28,004.00    |              | 0.00        |
| R Special Ed                          |              | 11,948.00           |             |               |            |           | 11,948.00      | 17,724.00    |              | (5,776.00)  |
| R Park Surcharge                      |              | 14,760.00           |             |               |            |           | 14,760.00      | 14,620.00    |              | 140.00      |
| R School Choice                       |              | 15,749.00           |             |               |            |           | 15,749.00      | 28,635.00    |              | (12,886.00) |
| R Charter School                      |              | 91,350.00           |             |               |            |           | 91,350.00      | 132,613.00   |              | (41,263.00) |
| R County Tax                          |              | 21,760.00           |             |               |            |           | 21,760.00      | 21,760.08    |              | (0.08)      |

**TOWN OF CARVER, MASSACUSETTS**  
 General Fund  
 Statement of Appropriations, Expenditures and Encumbrances  
 For the Fiscal Year Ended June 30, 2011

| Account                           | FY 2010           | Annual Town Meeting  |                   | Special           | Other       | Reserve     | FY 2011              | FY 2011              | FY 2011           | Balance           |
|-----------------------------------|-------------------|----------------------|-------------------|-------------------|-------------|-------------|----------------------|----------------------|-------------------|-------------------|
|                                   | Encumbrances      | Raise & Approp.      | Other Funds       | Town Meetings     | Transfers   | Fund        | Appropriations       | Expenditures         | Encumbrances      | 06/30/2011        |
| R Regional Refuse                 |                   | 8,270.35             |                   |                   |             |             | 8,270.35             | 8,270.35             |                   | 0.00              |
| R S.R.P.E.D.                      |                   | 1,803.16             |                   |                   |             |             | 1,803.16             | 1,803.16             |                   | 0.00              |
| <b>TOTAL ASSESSMENTS</b>          | 0.00              | 507,201.50           | 0.00              | 0.00              | 0.00        | 0.00        | 507,201.50           | 349,969.59           | 0.00              | 157,231.91        |
| <b>EMPLOYEE BENEFITS</b>          |                   |                      |                   |                   |             |             |                      |                      |                   |                   |
| B Retirement                      |                   | 822,897.00           | 5,000.00          |                   | (6,290.00)  |             | 821,607.00           | 818,154.58           |                   | 3,452.42          |
| B Unemployment                    |                   | 1.00                 |                   | 33,070.00         | (4,244.98)  |             | 28,826.02            | 22,659.29            |                   | 6,166.73          |
| B Insurance and Medicare          |                   | 946,970.00           |                   | (26,000.00)       |             |             | 920,970.00           | 913,854.66           |                   | 7,115.34          |
| <b>TOTAL EMPLOYEE BENEFITS</b>    | 0.00              | 1,769,868.00         | 5,000.00          | 7,070.00          | (10,534.98) | 0.00        | 1,771,403.02         | 1,754,668.53         | 0.00              | 16,734.49         |
| <b>OPERATING TRANSFERS OUT</b>    |                   |                      |                   |                   |             |             |                      |                      |                   |                   |
| B Transfer to Capital Projects    |                   | 160,700.00           |                   |                   |             |             | 160,700.00           | 160,700.00           |                   | 0.00              |
| A Capital Outlay DownPayment      |                   |                      | 43,812.00         |                   |             |             | 43,812.00            | 43,812.00            |                   | 0.00              |
| <b>TOTAL OPERATING TRANSFERS</b>  | 0.00              | 160,700.00           | 43,812.00         | 0.00              | 0.00        | 0.00        | 204,512.00           | 204,512.00           | 0.00              | 0.00              |
| <b>Totals</b>                     | <b>159,453.54</b> | <b>30,939,269.50</b> | <b>595,731.00</b> | <b>344,739.76</b> | <b>0.00</b> | <b>0.00</b> | <b>31,879,740.26</b> | <b>31,369,277.20</b> | <b>125,984.76</b> | <b>543,931.84</b> |
| <b>Non - Article Encumbrances</b> |                   |                      |                   |                   |             |             |                      |                      |                   |                   |
| A Warrant Articles                | 87,438.88         | 76,575.00            | 73,812.00         | 71,195.76         | 0.00        | 7,500.00    | 229,082.76           | 227,391.88           | 89,129.76         | (0.00)            |
| B Budget Item                     | 72,014.66         | 30,355,493.00        | 521,919.00        | 273,544.00        | (0.00)      | (7,500.00)  | 31,143,456.00        | 30,791,915.73        | 36,855.00         | 386,699.93        |
| R Assessment from Recap Sheet     | 0.00              | 507,201.50           | 0.00              | 0.00              | 0.00        | 0.00        | 507,201.50           | 349,969.59           | 0.00              | 157,231.91        |
|                                   | 159,453.54        | 30,939,269.50        | 595,731.00        | 344,739.76        | (0.00)      | 0.00        | 31,879,740.26        | 31,369,277.20        | 125,984.76        | 543,931.84        |

**TOWN OF CARVER, MASSACHUSETTS**

*General Fund*

*Statement of Changes in Unreserved - Undesignated Fund Balance  
For the Fiscal Year Ended June 30, 2010*

|   |                   |                               |
|---|-------------------|-------------------------------|
| <u>Unreserved - Undesignated</u><br><u>Fund Balance - July 1</u>          |                   | \$ 1,665,573.83               |
| <br><u>Deductions</u>   |                   |                               |
| 2010 Snow & Ice Deficit raised in FY 11                                   |                   | 217,016.99                    |
| Increase in Reserve for Prepaid Items                                     |                   | 39,430.89                     |
| Certified Free Cash   |                   | <u>827,638.00</u>             |
|   |                   | \$ 581,487.95                 |
| <br><u>Additions</u>  |                   |                               |
| <br><u>Free Cash Summary</u>  |                   |                               |
| Certified Free Cash at 7/01/2010  | \$ 827,638.00     |                               |
| <u>Less Free Cash Appropriated</u>  |                   |                               |
| Special Town Meeting 11/08/2010   | \$ 73,820.00      |                               |
| Special Town Meeting 06/06/2011   | 392,195.76        |                               |
| Annual Town Meeting 06/06/2011  | <u>336,383.00</u> |                               |
| <br>Unappropriated Free Cash  |                   | <br>25,239.24                 |
| <br><u>FY 2011 Budget Summary</u>   |                   |                               |
| Revenue Surplus (A-1)   | \$219,451.57      |                               |
| Unexpended Balance of Appropriations (A-2)                                | 543,931.84        |                               |
| 2011 Court Judgements to be raised in FY 12                               | <u>3,500.00</u>   |                               |
| <br>FY 2011 Budget Surplus  |                   | <br><u>766,883.41</u>         |
| <br><br><u>Unreserved - Undesignated</u><br><u>Fund Balance - June 30</u> |                   |                               |
|   |                   | <u><u>\$ 1,373,610.60</u></u> |

TOWN OF CARVER, MASSACHUSETTS

Special Revenue Funds

Combining Balance Sheet

June 30, 2011

|  | <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>        |
|--|---------------------|----------------------|---------------------------|------------------------------------|--------------------|---------------------------|--|-------------------|------------------------------|------------------------------|---------------------|
| <b>ASSETS</b>                              |                     |                      |                           |                                    |                    |                           |  |                   |                              |                              |                     |
| Cash and Equivalents                       | \$ 50,381           | \$ 11,626            | \$ 268,544                | \$ 923,515                         | \$ 313,140         | \$ (67,831)               | \$ 992,071                                 | \$ 212,772        | \$ 317,474                   | \$ 9,853                     | \$ 3,031,546        |
| Taxes Receivable                           |                     |                      |                           | 19,131                             |                    |                           |  |                   |                              | 8,123                        | 27,254              |
| Intergovernmental Recivables               |                     |                      |                           |                                    |                    |                           |  |                   |                              |                              | -                   |
| Due From Others                            |                     |                      |                           |                                    | 7,188              |                           | 22,674                                     | 16,389            |                              |                              | 46,251              |
| <b>TOTAL ASSETS</b>                        | <u>\$ 50,381</u>    | <u>\$ 11,626</u>     | <u>\$ 268,544</u>         | <u>\$ 942,646</u>                  | <u>\$ 320,328</u>  | <u>\$ (67,831)</u>        | <u>\$ 1,014,745</u>                        | <u>\$ 229,161</u> | <u>\$ 317,474</u>            | <u>\$ 17,977</u>             | <u>\$ 3,105,050</u> |
| <b>LIABILITIES AND FUND BALANCES</b>       |                     |                      |                           |                                    |                    |                           |  |                   |                              |                              |                     |
| <u>Liabilities</u>                         |                     |                      |                           |                                    |                    |                           |  |                   |                              |                              |                     |
| Accounts Payable                           | \$ 4,748            | \$ 5,205             |                           | \$ 22,165                          | \$ 16,333          | \$ 3,885                  |  | \$ 4,465          | \$ 732                       | \$ 3,785                     | \$ 61,318           |
| Accrued Payroll                            |                     |                      |                           |                                    | 4,416              |                           |  | 3,485             | 1,170                        |                              | 9,072               |
| Due to Taxpayers                           |                     |                      |                           | 1,503                              |                    |                           |  |                   |                              | 241                          | 1,744               |
| Deferred Revenue                           |                     |                      |                           | 19,131                             | 7,188              |                           | 22,674                                     |                   |                              | 8,123                        | 57,116              |
| <b>TOTAL LIABILITIES</b>                   | <u>\$ 4,748</u>     | <u>\$ 5,205</u>      | <u>\$ -</u>               | <u>\$ 42,798</u>                   | <u>\$ 27,937</u>   | <u>\$ 3,885</u>           | <u>\$ 22,674</u>                           | <u>\$ 7,951</u>   | <u>\$ 1,903</u>              | <u>\$ 12,149</u>             | <u>\$ 129,249</u>   |
| <u>Fund Balances</u>                       |                     |                      |                           |                                    |                    |                           |  |                   |                              |                              |                     |
| <u>Reserved</u>                            |                     |                      |                           | \$ 54,191                          |                    |                           |  |                   |                              |                              | \$ 54,191           |
| <u>Unreserved Designated</u>               | \$ 45,633           | \$ 6,421             | \$ 268,544                | \$ 845,657                         | \$ 292,391         | \$ (71,716)               | \$ 992,071                                 | \$ 221,210        | \$ 315,572                   | \$ 5,828                     | \$ 2,921,610        |
| <b>TOTAL FUND BALANCES</b>                 | <u>\$ 45,633</u>    | <u>\$ 6,421</u>      | <u>\$ 268,544</u>         | <u>\$ 899,848</u>                  | <u>\$ 292,391</u>  | <u>\$ (71,716)</u>        | <u>\$ 992,071</u>                          | <u>\$ 221,210</u> | <u>\$ 315,572</u>            | <u>\$ 5,828</u>              | <u>\$ 2,975,801</u> |
| <b>TOTAL LIABILITIES AND FUND BALANCES</b> | <u>\$ 50,381</u>    | <u>\$ 11,626</u>     | <u>\$ 268,544</u>         | <u>\$ 942,646</u>                  | <u>\$ 320,328</u>  | <u>\$ (67,831)</u>        | <u>\$ 1,014,745</u>                        | <u>\$ 229,161</u> | <u>\$ 317,474</u>            | <u>\$ 17,977</u>             | <u>\$ 3,105,050</u> |

Special Revenue Funds

Individual Funds Statements of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2011

SPED REIMBURSEMENT FUND

| FUND 2 |      |                   | Fund Balance  | State         |               | Fund Balance  |
|--------|------|-------------------|---------------|---------------|---------------|---------------|
| Sub    |      |                   | 07/01/10      | Aid           | Expenditures  | 06/30/11      |
| Fund   | Dept | Education         |               |               |               |               |
| 000    | 300  | Special Education | \$ 220,209.00 | \$ 268,544.00 | \$ 220,209.00 | \$ 268,544.00 |

SCHOOL LUNCH

| FUND 3 |      |              | Fund Balance | Lunch Room    | State         |               | Fund Balance |
|--------|------|--------------|--------------|---------------|---------------|---------------|--------------|
| Sub    |      |              | 07/01/10     | Receipts      | Aid           | Expenditures  | 06/30/11     |
| Fund   | Dept | Education    |              |               |               |               |              |
| 000    | 300  | School Lunch | \$ 42,442.13 | \$ 392,947.33 | \$ 171,830.99 | \$ 561,587.37 | \$ 45,633.08 |

SCHOOL GRANT FUNDS

| FUND 4                      |      |   | Fund Balance        | Grant                  |                        | Fund Balance          |
|-----------------------------|------|---|---------------------|------------------------|------------------------|-----------------------|
| Sub                         |      | Education                               | 07/01/10            | Proceeds               | Expenditures           | 06/30/11              |
| Fund                        | Dept | Federal Grants                          |                     |                        |                        |                       |
| 500                         | 301  | A.R.R.A Stabilization Grant             |                     | \$ 51,118.00           | \$ 51,118.00           | \$ -                  |
| 501                         | 301  | IDEA/SPED A.R.R.A                       |                     | 230,275.00             | 230,275.00             | -                     |
| 502                         | 301  | Title I A.R.R.A '11                     |                     | 42,989.00              | 42,989.00              | -                     |
| 503                         | 301  | IDEA Stimulus - A.R.R.A                 | 1,364.42            | 1,322.00               | 2,686.42               | -                     |
| 504                         | 301  | Title I - A.R.R.A                       |                     | -                      | 680.12                 | (680.12)              |
| 505                         | 301  | Title I - School Improvement            | 2,650.00            | 5,300.00               | 7,950.00               | -                     |
| 506                         | 301  | Early Childhood - A.R.R.A '10           | 339.63              | -                      | 339.63                 | -                     |
| 507                         | 301  | Early Childhood - A.R.R.A '11           |                     | 8,327.00               | 9,074.00               | (747.00)              |
| 509                         | 301  | Tiered Instruction                      |                     | 15,000.00              | 15,000.00              | -                     |
| 510                         | 301  | Title I FY 10                           | 10,091.00           | -                      | 10,091.00              | -                     |
| 511                         | 301  | Title I FY 11                           |                     | 141,070.00             | 132,390.16             | 8,679.84              |
| 512                         | 301  | Title II Part A - Teacher Quality '10   | 0.02                | -                      | 0.02                   | -                     |
| 513                         | 301  | Title II Part A - Teacher Quality '11   |                     | 62,939.00              | 62,515.94              | 423.06                |
| 517                         | 301  | Title IV Safe & Drug Free Schools FY 11 |                     | 1,924.00               | 1,924.00               | -                     |
| 520                         | 301  | PL-94-142 FY 10                         | 2,082.30            | -                      | 2,082.30               | -                     |
| 521                         | 301  | PL-94-142 FY 11                         |                     | 488,952.00             | 465,795.12             | 23,156.88             |
| 525                         | 301  | SPED Early Childhood FY 11              |                     | 17,967.20              | 17,967.20              | -                     |
| 595                         | 301  | Closing the Early Literacy Gap          | -                   | 1,500.00               | -                      | 1,500.00              |
| 597                         | 301  | Learn & Serve Project/Anti Bullying     | -                   | 2,500.00               | 2,321.87               | 178.13                |
| 599                         | 301  | Ed. Jobs                                | -                   | 135,158.00             | 135,158.00             | -                     |
| <b>Total Federal Grants</b> |      |   | <b>\$ 16,527.37</b> | <b>\$ 1,206,341.20</b> | <b>\$ 1,190,357.78</b> | <b>\$ 32,510.79</b>   |
| <b>State Grants</b>         |      |   |                     |                        |                        |                       |
| 530                         | 302  | Summer 2010 Acedemic Support            | \$ -                | \$ 2,398.00            | \$ 2,398.00            | \$ -                  |
| 532                         | 302  | Academic Support FY 10                  |                     | -                      | -                      | -                     |
| 533                         | 302  | Academic Support FY 11                  | (0.11)              | 4,458.00               | 4,458.00               | (0.11)                |
| 538                         | 302  | Full-Day Kindergarten                   | 0.49                | 69,600.00              | 69,600.00              | 0.49                  |
| 539                         | 302  | K Literacy Partnership                  |                     | 13,000.00              | 13,000.00              | -                     |
| <b>Total State Grants</b>   |      |   | <b>\$ 0.38</b>      | <b>\$ 89,456.00</b>    | <b>\$ 89,456.00</b>    | <b>\$ 0.38</b>        |
| <b>Local Grant</b>          |      |   |                     |                        |                        |                       |
| 541                         | 303  | Boston Edison Grant                     | \$ 51.00            | \$ -                   | \$ 51.00               | \$ -                  |
| 543                         | 303  | Walmart Grant                           | 571.30              | -                      | 166.80                 | 404.50                |
| 547                         | 303  | Tillson-Pratt Grant                     | (0.99)              | -                      | -                      | (0.99)                |
| 550                         | 303  | AMGEN - Molecular Identification        | 571.13              | -                      | 571.13                 | -                     |
| 551                         | 303  | Summer Intensive Reading                |                     | 9,280.00               | 9,280.00               | -                     |
| 552                         | 303  | CVS Playground Equipment                |                     | 3,000.00               | -                      | 3,000.00              |
| 553                         | 303  | MTC Green Schools Grant                 |                     | -                      | 26,932.50              | (26,932.50)           |
| 554                         | 303  | Makepeace Reading Grant                 |                     | -                      | 2,561.00               | (2,561.00)            |
| <b>Total Local Grants</b>   |      |   | <b>\$ 1,192.44</b>  | <b>\$ 12,280.00</b>    | <b>\$ 39,562.43</b>    | <b>\$ (26,089.99)</b> |
| <b>Total School Grants</b>  |      |   | <b>\$ 17,720.19</b> | <b>\$ 1,308,077.20</b> | <b>\$ 1,319,376.21</b> | <b>\$ 6,421.18</b>    |

Special Revenue Funds

Individual Funds Statements of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2011

COMMUNITY PRESERVATION FUND

FUND 8

| Sub         |                                | Fund Balance           |                      |                      | Fund Balance         |
|-------------|--------------------------------|------------------------|----------------------|----------------------|----------------------|
| <u>Fund</u> | <u>Dept</u>                    | <u>07/01/10</u>        | <u>Additions</u>     | <u>Deductions</u>    | <u>06/30/11</u>      |
|             | Open Space                     | 31,460.18              | 447,890.00           | 447,890.00           | 31,460.18            |
|             | Historic Preservation          | 31,460.18              | 63,285.00            | 20,070.00            | 74,675.18            |
|             | Community Housing              | 65,455.18              |                      | 117,400.00           | (51,944.82)          |
|             | Encumbered and/or Undesignated | 1,238,196.89           | 8,875.97             | 401,415.43           | 845,657.43           |
|             |                                | <u>\$ 1,366,572.43</u> | <u>\$ 520,050.97</u> | <u>\$ 986,775.43</u> | <u>\$ 899,847.97</u> |

TOWN GRANT FUNDS

| Sub                                 |             | Fund Balance                           | Grant                |                      | Fund Balance         |
|-------------------------------------|-------------|--|----------------------|----------------------|----------------------|
| <u>Fund</u>                         | <u>Dept</u> | <u>07/01/10</u>                        | <u>Proceeds</u>      | <u>Expenditures</u>  | <u>06/30/11</u>      |
| <b>FUND 11</b>                      |             |  |                      |                      |                      |
| <b>General Government</b>           |             |  |                      |                      |                      |
| <u>Selectmen:</u>                   |             |  |                      |                      |                      |
| 020                                 | 122         | Water Study Grant                      | \$ 14,900.00         | \$ -                 | \$ 14,900.00         |
| 050                                 | 122         | Brownfields Assessment & Cleanup       | 387.52               | 387.52               | -                    |
| 057                                 | 122         | DEP 604B Weweantic Watershed Grant     | (8,676.19)           | 9,194.07             | 438.50               |
| <u>Election &amp; Registration:</u> |             |  |                      |                      |                      |
| 024                                 | 162         | State & Primary Elections              | -                    | 3,063.00             | 3,063.00             |
| <u>Agricultural Committee:</u>      |             |  |                      |                      |                      |
| 055                                 | 173         | AIC Marketing Grant                    | 100.00               | -                    | 100.00               |
| <u>Planning Board:</u>              |             |  |                      |                      |                      |
| 056                                 | 175         | 43D Technical Assistance Grant         | 32,895.67            | -                    | 21,588.05            |
| 061                                 | 175         | Carver/Halifax CDBG Housing Rehab      |                      | 95,600.00            | 59,682.23            |
|                                     |             | <b>Total General Government</b>        | <u>\$ 39,607.00</u>  | <u>\$ 107,857.07</u> | <u>\$ 85,159.30</u>  |
| <b>Public Safety</b>                |             |  |                      |                      |                      |
| <u>Police Department:</u>           |             |  |                      |                      |                      |
| 026                                 | 210         | Traffic Enforcement                    | -                    | \$ 3,795.91          | \$ 5,195.91          |
| 028                                 | 210         | Community Policing                     | 12,290.87            | -                    | (0.00)               |
| 029                                 | 210         | A.D. Makepeace Certification Grant     | 6,414.30             | -                    | 6,414.30             |
| 052                                 | 210         | Office of Justice - Body Armor         | 1,033.88             | -                    | 1,033.88             |
| 048                                 | 210         | SETB Training Grant '07                | 663.12               | -                    | 663.12               |
| 058                                 | 210         | 911 PSAP Incentive Grant               | -                    | 35,294.64            | 33,384.48            |
| 058                                 | 210         | Justice Assistance Grant               | -                    | 3,535.96             | 3,535.96             |
| <u>Fire Department:</u>             |             |  |                      |                      |                      |
| 030                                 | 220         | 2009 S.A.F.E. Program                  | 3,641.75             | 4,815.00             | 4,113.54             |
| 031                                 | 220         | FY 06 Neighborhood Fund                | 3.44                 | -                    | 3.44                 |
| 054                                 | 220         | Assistance to Firefighters Grant       |                      | 178,708.00           | 178,519.39           |
| 054                                 | 220         | 2010 FEMA Staffing Grant               | (4,501.86)           | 8,542.31             | 1,842.96             |
| <u>Ambulance:</u>                   |             |  |                      |                      |                      |
| 032                                 | 231         | Entergy Radio (Private Funds)          | 459.23               | -                    | 459.23               |
| <u>Civil Defense:</u>               |             |  |                      |                      |                      |
| 035                                 | 270         | Entergy Equip Grant (Private Funds)    | 3,064.40             | 21,386.09            | 4,906.30             |
| 035                                 | 270         | Entergy Equip Grant (09 Private Funds) | 6,793.98             | -                    | 5,303.82             |
| 036                                 | 270         | LEPC Grant                             | 2,130.88             | -                    | 1,833.76             |
| 051                                 | 270         | FEMA - April Flood                     | (33,128.10)          | 46,152.77            | 13,024.67            |
| 059                                 | 270         | Emerg. Mngmnt Performance Grant        | -                    | 4,000.00             | 4,000.00             |
| 051                                 | 270         | FEMA - Hurricane Earl                  | -                    | 4,691.36             | 4,691.36             |
|                                     |             | <b>Total Public Safety</b>             | <u>\$ (1,134.11)</u> | <u>\$ 310,922.04</u> | <u>\$ 260,352.15</u> |
| <b>Human Services</b>               |             |  |                      |                      |                      |
| <u>Health Department:</u>           |             |  |                      |                      |                      |
| 037                                 | 510         | Septic System Repair                   | 104,794.17           | \$ 2,441.24          | \$ 9,995.00          |
| 038                                 | 510         | Septic System Loan                     | 7,450.15             | 147.83               | -                    |
| <u>Council on Aging:</u>            |             |  |                      |                      |                      |
| 039                                 | 541         | Formula Grant                          | 14,098.00            | 7,049.00             | 17,981.75            |
| 040                                 | 541         | Isabelle Howe Grant (Private Funds)    | 2,698.97             | -                    | -                    |
|                                     |             | <b>Total Human Services</b>            | <u>\$ 129,041.29</u> | <u>\$ 9,638.07</u>   | <u>\$ 27,976.75</u>  |

Special Revenue Funds

Individual Funds Statements of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2011

**Culture and Recreation**

Library:

|     |     |                         |           |    |          |    |           |  |           |
|-----|-----|-------------------------|-----------|----|----------|----|-----------|--|-----------|
| 041 | 610 | Library Services Grant  | 15,472.15 | \$ | 5,507.10 | \$ | 18,059.12 |  | 2,920.13  |
| 042 | 610 | Mun Equalization Grant  | 24,098.08 |    | 5,178.42 |    | -         |  | 29,276.50 |
| 043 | 610 | Nonresident Circ. Grant | 11,596.55 |    | 2,391.19 |    | -         |  | 13,987.74 |
| 044 | 610 | Library Grant           | 18,933.95 |    | -        |    | -         |  | 18,933.95 |

Local Arts Council:

|                                     |     |            |                     |           |                  |           |                  |           |                  |
|-------------------------------------|-----|------------|---------------------|-----------|------------------|-----------|------------------|-----------|------------------|
| 045                                 | 695 | Local Arts | 3,743.71            |           | 3,884.76         |           | 2,799.00         |           | 4,829.47         |
| <b>Total Culture and Recreation</b> |     |            | <u>\$ 73,844.44</u> | <u>\$</u> | <u>16,961.47</u> | <u>\$</u> | <u>20,858.12</u> | <u>\$</u> | <u>69,947.79</u> |

**Total Town Grants**

|                      |           |                   |           |                   |           |                   |
|----------------------|-----------|-------------------|-----------|-------------------|-----------|-------------------|
| <u>\$ 241,358.62</u> | <u>\$</u> | <u>445,378.65</u> | <u>\$</u> | <u>394,346.32</u> | <u>\$</u> | <u>292,390.95</u> |
|----------------------|-----------|-------------------|-----------|-------------------|-----------|-------------------|

**CHAPTER 90 HIGHWAY FUND**

**FUND 9**

**Sub**

| <u>Fund</u> | <u>Dept</u> | <u>Public Works</u> | <u>Fund Balance</u><br><u>07/01/10</u> | <u>Grant</u><br><u>Proceeds/Adj</u> | <u>Expenditures</u>  | <u>Fund Balance</u><br><u>06/30/11</u> |
|-------------|-------------|---------------------|--|-------------------------------------|----------------------|--|
| 007         | 421         | Chapter 122         | \$ (28,072.30)                         | -                                   | -                    | (28,072.30)                            |
| Var         | 422         | Chapter 291D        | (23,730.48)                            | 350,454.00                          | 370,367.34           | (43,643.82)                            |
|             |             |                     | <u>\$ (51,802.78)</u>                  | <u>\$ 350,454.00</u>                | <u>\$ 370,367.34</u> | <u>\$ (71,716.12)</u>                  |

**RECEIPTS RESERVED FOR APPROPRIATION**

**FUND 12**

**Sub**

| <u>Fund</u>                              | <u>Dept</u> | <u>General Government</u>  | <u>Fund Balance</u><br><u>07/01/10</u> | <u>Revenue</u>       | <u>Transfer</u>      | <u>Fund Balance</u><br><u>06/30/11</u> |
|--|-------------|----------------------------|--|----------------------|----------------------|--|
| <u>Collector:</u>                        |             |                            |  |                      |                      |  |
| 102                                      | 145         | Betterments                | 50,919.71                              | 5,864.36             | 11,101.00            | 45,683.07                              |
| 103                                      | 145         | Betterment Interest        | 40,407.23                              | 1,277.71             | -                    | 41,684.94                              |
| 104                                      | 145         | Liquid Investment          | 461.54                                 | -                    | -                    | 461.54                                 |
| <u>Conservation:</u>                     |             |                            |  |                      |                      |  |
| 105                                      | 122         | Wetlands Protection        | 3,605.03                               | -                    | -                    | 3,605.03                               |
| <u>Landfill &amp; Engineering:</u>       |             |                            |  |                      |                      |  |
| 106                                      | 439         | Landfill Postclosure Costs | 22,240.29                              | 35,000.00            | 35,000.00            | 22,240.29                              |
| <b>Total General Government</b>          |             |                            | <u>\$ 117,633.80</u>                   | <u>\$ 42,142.07</u>  | <u>\$ 46,101.00</u>  | <u>\$ 113,674.87</u>                   |
| <b>Public Safety</b>                     |             |                            |  |                      |                      |  |
| <u>Police Department:</u>                |             |                            |  |                      |                      |  |
| 107                                      | 210         | Law Enforcement Fund       | 67.00                                  | \$ -                 | \$ -                 | 67.00                                  |
| <u>Ambulance:</u>                        |             |                            |  |                      |                      |  |
| 108                                      | 231         | Ambulance Fees             | 646,990.14                             | 499,240.87           | 431,956.85           | 714,274.16                             |
| <b>Total Public Safety</b>               |             |                            | <u>\$ 647,057.14</u>                   | <u>\$ 499,240.87</u> | <u>\$ 431,956.85</u> | <u>\$ 714,341.16</u>                   |
| <b>Public Works</b>                      |             |                            |  |                      |                      |  |
| <u>Public Works:</u>                     |             |                            |  |                      |                      |  |
| 110                                      | 421         | Sale of Lots - Central     | 92,563.87                              | \$ 9,050.00          | \$ 11,971.16         | 89,642.71                              |
| 111                                      | 421         | Sale of Lots - Lakenham    | 22,860.61                              | 9,000.00             | 2,956.53             | 28,904.08                              |
| 112                                      | 421         | Sale of Lots - Union       | 44,161.22                              | 5,525.00             | 5,711.31             | 43,974.91                              |
| 113                                      | 421         | Road Machinery Fund        | 151.77                                 | -                    | -                    | 151.77                                 |
| <b>Total Public Works</b>                |             |                            | <u>\$ 159,737.47</u>                   | <u>\$ 23,575.00</u>  | <u>\$ 20,639.00</u>  | <u>\$ 162,673.47</u>                   |
| <b>Culture and Recreation</b>            |             |                            |  |                      |                      |  |
| <u>Library:</u>                          |             |                            |  |                      |                      |  |
| 115                                      | 610         | State Aid to Library       | 1,381.24                               | \$ -                 | \$ -                 | 1,381.24                               |
| <b>Total Culture and Recreation</b>      |             |                            | <u>\$ 1,381.24</u>                     | <u>\$ -</u>          | <u>\$ -</u>          | <u>\$ 1,381.24</u>                     |
| <b>Total Receipts Reserved for Appr.</b> |             |                            | <u>\$ 925,809.65</u>                   | <u>\$ 564,957.94</u> | <u>\$ 498,696.85</u> | <u>\$ 992,070.74</u>                   |

## Special Revenue Funds

Individual Funds Statements of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2011

## REVOLVING FUNDS

| FUND 13                         |      | Fund Balance                        |                      |                      | Fund Balance         |                      |
|---------------------------------|------|-------------------------------------|----------------------|----------------------|----------------------|----------------------|
| Sub                             |      | 07/01/10                            | Revenue              | Expenditures         | 06/30/11             |                      |
| Fund                            | Dept |                                     |                      |                      |                      |                      |
| <b>General Government</b>       |      |                                     |                      |                      |                      |                      |
| <u>Selectmen:</u>               |      |                                     |                      |                      |                      |                      |
| 251                             | 122  | Ins Recovery Town                   | \$ 163.31            | \$ 398.82            | \$ -                 | \$ 562.13            |
| 252                             | 122  | Restitutions                        | 299.47               | -                    | -                    | 299.47               |
| <u>Conservation:</u>            |      |                                     |                      |                      |                      |                      |
| 253                             | 171  | Wetlands Protection                 | 3,181.04             | 472.50               | 2,754.19             | 899.35               |
| 254                             | 171  | Consultants Fee Fund                | -                    | 6,300.00             | 4,019.37             | 2,280.63             |
| <u>Agricultural Commission:</u> |      |                                     |                      |                      |                      |                      |
| 261                             | 173  | Cole Property Bogs                  | 3,019.72             | 3,708.39             | 1,444.30             | 5,283.81             |
|                                 |      | <b>Total General Government</b>     | <b>\$ 6,663.54</b>   | <b>\$ 10,879.71</b>  | <b>\$ 8,217.86</b>   | <b>\$ 9,325.39</b>   |
| <b>Public Safety</b>            |      |                                     |                      |                      |                      |                      |
| <u>Police Department:</u>       |      |                                     |                      |                      |                      |                      |
| 255                             | 210  | Ins. Police Cruiser                 | 10,861.94            | \$ 7,738.85          | \$ 5,929.13          | 12,671.66            |
| <u>Fire Department:</u>         |      |                                     |                      |                      |                      |                      |
| 263                             | 220  | Hazardous Materials Incidents       | 3,260.42             | \$ 7,677.39          | \$ 1,355.36          | 9,582.45             |
| <u>Ambulance:</u>               |      |                                     |                      |                      |                      |                      |
| 266                             | 231  | Insurance Recovery                  |                      | \$ -                 | \$ -                 | -                    |
| <u>Inspections</u>              |      |                                     |                      |                      |                      |                      |
| 260                             | 242  | Part-Time Inspectors                | (419.75)             | 28,463.32            | 28,348.32            | (304.75)             |
|                                 |      | <b>Total Public Safety</b>          | <b>\$ 13,702.61</b>  | <b>\$ 43,879.56</b>  | <b>\$ 35,632.81</b>  | <b>\$ 21,949.36</b>  |
| <b>Education</b>                |      |                                     |                      |                      |                      |                      |
| 201                             | 300  | Community Adult Ed.                 | 5,275.77             | \$ -                 | \$ -                 | 5,275.77             |
| 202                             | 300  | Use of Buildings P&E                | 24,544.33            | 11,941.15            | 1,458.65             | 35,026.83            |
| 203                             | 300  | Use of Buildings CHS                | 18,101.24            | 22,987.99            | 40,640.94            | 448.29               |
| 204                             | 300  | Use of Buses                        | 30,900.81            | 6,334.43             | 16,094.68            | 21,140.56            |
| 205                             | 300  | Athletic Gate                       | (912.55)             | 22,223.36            | 20,292.38            | 1,018.43             |
| 206                             | 300  | Nonresident Foster Care             | 12,680.53            | -                    | 9,070.99             | 3,609.54             |
| 207                             | 300  | Union President                     | 2,000.38             | -                    | -                    | 2,000.38             |
| 208                             | 300  | Restitutions Buses & Property       | -                    | -                    | -                    | -                    |
| 209                             | 300  | Athletic Users                      | (1,770.48)           | 8,200.00             | 6,211.45             | 218.07               |
| 210                             | 300  | Athletic Varsity                    | 12,020.88            | 35,022.54            | 41,909.72            | 5,133.70             |
| 211                             | 300  | Community Ed Summer School          | 487.48               | 2,600.00             | 3,030.40             | 57.08                |
| 212                             | 300  | Community Ed After School           | 1,679.62             | 3,450.00             | 2,879.00             | 2,250.62             |
| 213                             | 300  | Security Boys Basketball            | (1,742.50)           | 4,444.00             | 2,701.50             | -                    |
| 215                             | 300  | Insurance Recovery Pole             | 1,910.00             | -                    | -                    | 1,910.00             |
| 216                             | 300  | CHS Hockey                          | 1,142.13             | 27,409.32            | 27,221.97            | 1,329.48             |
| 219                             | 300  | Insurance Recovery                  | 3,408.22             | 2,714.01             | 2,714.01             | 3,408.22             |
| 220                             | 300  | CHS Culinary Arts                   | 3,031.89             | 1,192.55             | 510.00               | 3,714.44             |
| 221                             | 300  | Girls Gymnastics                    | (4,173.50)           | 5,588.50             | 981.00               | 434.00               |
| 222                             | 300  | Textbook Recovery                   | 2,250.40             | 436.00               | 1,516.39             | 1,170.01             |
|                                 |      | <b>Total Education</b>              | <b>\$ 110,834.65</b> | <b>\$ 154,543.85</b> | <b>\$ 177,233.08</b> | <b>\$ 88,145.42</b>  |
| <b>Public Works</b>             |      |                                     |                      |                      |                      |                      |
| <u>Earth Removal:</u>           |      |                                     |                      |                      |                      |                      |
| 256                             | 429  | Road Repair                         | 53,556.21            | \$ 70,752.35         | \$ 33,812.90         | 90,495.66            |
|                                 |      | <b>Total Public Works</b>           | <b>\$ 53,556.21</b>  | <b>\$ 70,752.35</b>  | <b>\$ 33,812.90</b>  | <b>\$ 90,495.66</b>  |
| <b>Human Services</b>           |      |                                     |                      |                      |                      |                      |
| <u>Council on Aging:</u>        |      |                                     |                      |                      |                      |                      |
| 257                             | 541  | GATRA Transportation                | (8,865.80)           | \$ 101,448.69        | \$ 90,655.87         | 1,927.02             |
| 262                             | 541  | Atwood House Rentals                | 1,699.85             | 75.00                | 453.16               | 1,321.69             |
| 265                             | 541  | Senior Meals                        |                      | 7,305.00             | 7,305.00             | -                    |
|                                 |      | <b>Total Human Services</b>         | <b>\$ (7,165.95)</b> | <b>\$ 108,828.69</b> | <b>\$ 98,414.03</b>  | <b>\$ 3,248.71</b>   |
| <b>Culture and Recreation</b>   |      |                                     |                      |                      |                      |                      |
| <u>Library:</u>                 |      |                                     |                      |                      |                      |                      |
| 258                             | 610  | Lost/Damaged Books                  | 3,856.78             | \$ 1,458.75          | \$ 4,615.98          | 699.55               |
| <u>Recreation Commission:</u>   |      |                                     |                      |                      |                      |                      |
| 264                             | 630  | Recreation Programs                 | 11,008.41            | 28,394.79            | 32,056.85            | 7,346.35             |
| <u>Carver Youth Needs:</u>      |      |                                     |                      |                      |                      |                      |
| 259                             | 635  | CYN Programs                        | 9,865.17             | -                    | 9,865.17             | -                    |
|                                 |      | <b>Total Culture and Recreation</b> | <b>\$ 24,730.36</b>  | <b>\$ 29,853.54</b>  | <b>\$ 46,538.00</b>  | <b>\$ 8,045.90</b>   |
|                                 |      | <b>Total Revolving Funds</b>        | <b>\$ 202,321.42</b> | <b>\$ 418,737.70</b> | <b>\$ 399,848.68</b> | <b>\$ 221,210.44</b> |

## Special Revenue Funds

Individual Funds Statements of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2011

## OTHER SPECIAL REVENUE FUNDS

| FUND 14                          |      |                                  | Fund Balance         |                      |                      | Fund Balance         |           |  |
|----------------------------------|------|----------------------------------|----------------------|----------------------|----------------------|----------------------|-----------|--|
| Sub                              |      |                                  | 07/01/10             | Revenue              | Expenditures         |                      | 06/30/11  |  |
| Fund                             | Dept | General Government               |                      |                      |                      |                      |           |  |
| <u>Selectmen:</u>                |      |                                  |                      |                      |                      |                      |           |  |
| 301                              | 122  | S. Carver Water & Land Use Study | \$ 5,876.40          | \$ -                 | \$ 5,876.40          | \$ -                 |           |  |
| 302                              | 122  | Village Green Gift               | 2,913.43             | -                    | 483.75               |                      | 2,429.68  |  |
| 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                   | 11,454.72            | 50.71                | 202.50               |                      | 11,302.93 |  |
| 334                              | 171  | Taunton River Watershed Campaign | 1,660.00             | -                    | 39.95                |                      | 1,620.05  |  |
| <u>Agricultural Commission:</u>  |      |                                  |                      |                      |                      |                      |           |  |
| 307                              | 173  | Value of Agriculture             | 569.04               | -                    | 569.04               |                      | -         |  |
| <u>Planning Board:</u>           |      |                                  |                      |                      |                      |                      |           |  |
| 308                              | 175  | Community Forums                 | 157.25               | 100.00               | -                    |                      | 257.25    |  |
| 309                              | 175  | Makepeace Housing Grant          | 300.00               | -                    | -                    |                      | 300.00    |  |
| 310                              | 175  | Internship                       | 4,395.00             | -                    | 3,140.00             |                      | 1,255.00  |  |
| 332                              | 175  | SARE/NRCRD Community Grant       | 162.02               | -                    | -                    |                      | 162.02    |  |
| 338                              | 175  | Tapping the Artistic Skills      | 5,670.20             | -                    | 2,709.22             |                      | 2,960.98  |  |
| <u>Other General Government:</u> |      |                                  |                      |                      |                      |                      |           |  |
| 333                              | 199  | Lakenham Green Gift              | 9,664.59             | 350.00               | 1,288.60             |                      | 8,725.99  |  |
| 344                              | 199  | Buckman Park Gift                |                      | 5,502.97             | 4,998.48             |                      | 504.49    |  |
| <b>Total General Government</b>  |      |                                  | <b>\$ 44,279.25</b>  | <b>\$ 6,003.68</b>   | <b>\$ 19,307.94</b>  | <b>\$ 30,974.99</b>  |           |  |
| <b>Public Safety</b>             |      |                                  |                      |                      |                      |                      |           |  |
| <u>Police Department:</u>        |      |                                  |                      |                      |                      |                      |           |  |
| 311                              | 210  | Police Gift Account              | \$ 758.02            | \$ 30.00             | \$ -                 | \$ 788.02            |           |  |
| 312                              | 210  | Boston Edison Gift               | 2,299.68             | -                    | -                    | 2,299.68             |           |  |
| 313                              | 210  | Drug Account                     | 10,429.31            | -                    | -                    | 10,429.31            |           |  |
| <u>Fire Department:</u>          |      |                                  |                      |                      |                      |                      |           |  |
| 330                              | 220  | Fire Gift                        | 1,197.28             | 5,100.00             | 291.00               | 6,006.28             |           |  |
| 337                              | 220  | D. Merritt Gift                  | 1,492.35             | -                    | 377.84               | 1,114.51             |           |  |
| <u>Ambulance:</u>                |      |                                  |                      |                      |                      |                      |           |  |
| 314                              | 231  | Ambulance                        | 847.87               | 25.00                | -                    | 872.87               |           |  |
| 339                              | 231  | Makepeace - Public Safety Equip. | 922.00               | -                    | 540.00               | 382.00               |           |  |
| <u>Civil Defense:</u>            |      |                                  |                      |                      |                      |                      |           |  |
| 315                              | 270  | Entergy - Assistant to Director  | 57,944.61            | 73,136.00            | 99,673.13            | 31,407.48            |           |  |
| 316                              | 270  | Civil Defense Training           | 347.43               | 49,402.17            | 46,934.24            | 2,815.36             |           |  |
| <u>Animal Control:</u>           |      |                                  |                      |                      |                      |                      |           |  |
| 317                              | 292  | Animal Control Neutering         | 103.90               | -                    | -                    | 103.90               |           |  |
| 318                              | 292  | Animal Control Gift              | 123.00               | -                    | -                    | 123.00               |           |  |
| <b>Total Public Safety</b>       |      |                                  | <b>\$ 76,465.45</b>  | <b>\$ 127,693.17</b> | <b>\$ 147,816.21</b> | <b>\$ 56,342.41</b>  |           |  |
| <b>Education</b>                 |      |                                  |                      |                      |                      |                      |           |  |
| 319                              | 300  | School Home Assoc.               | 5.07                 | \$ -                 | \$ -                 | 5.07                 |           |  |
| <b>Total Education</b>           |      |                                  | <b>\$ 5.07</b>       | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ 5.07</b>       |           |  |
| <b>Public Works</b>              |      |                                  |                      |                      |                      |                      |           |  |
| <u>Public Works:</u>             |      |                                  |                      |                      |                      |                      |           |  |
| 321                              | 421  | Road Restoration (Pond Street)   | \$ 131.28            | \$ -                 | \$ 131.28            | \$ -                 |           |  |
| <b>Total Public Works</b>        |      |                                  | <b>\$ 131.28</b>     | <b>\$ -</b>          | <b>\$ 131.28</b>     | <b>\$ -</b>          |           |  |
| <b>Human Services</b>            |      |                                  |                      |                      |                      |                      |           |  |
| <u>Health:</u>                   |      |                                  |                      |                      |                      |                      |           |  |
| 322                              | 510  | Technical Review                 | 191,578.86           | \$ 40,000.00         | \$ 24,655.80         | 206,923.06           |           |  |
| 341                              | 510  | H1N1 Planning & Preparation      | 8,849.45             | -                    | 8,849.45             | -                    |           |  |
| <b>Total Human Services</b>      |      |                                  | <b>\$ 200,428.31</b> | <b>\$ 40,000.00</b>  | <b>\$ 33,505.25</b>  | <b>\$ 206,923.06</b> |           |  |

Special Revenue Funds

Individual Funds Statements of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2011

**Culture and Recreation**

Library:

|     |     |                       |           |        |        |          |
|-----|-----|-----------------------|-----------|--------|--------|----------|
| 323 | 610 | Carver Room Gift      | \$ 597.56 | \$ -   | \$ -   | 597.56   |
| 324 | 610 | Library Building Gift | 4,383.03  | -      | 650.00 | 3,733.03 |
| 325 | 610 | Library Donations     | 8,186.77  | 300.00 | 821.12 | 7,665.65 |

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 | 6,000.50 | 5,500.00 | 6,155.50 | 5,345.00 |

Historical Commission:

|     |     |              |          |        |   |          |
|-----|-----|--------------|----------|--------|---|----------|
| 331 | 690 | Gift Account | 2,231.94 | 421.48 | - | 2,653.42 |
|-----|-----|--------------|----------|--------|---|----------|

Historical District:

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

**Total Culture and Recreation**

|              |             |             |              |
|--------------|-------------|-------------|--------------|
| \$ 22,731.17 | \$ 6,221.48 | \$ 7,626.62 | \$ 21,326.03 |
|--------------|-------------|-------------|--------------|

**Total Other Special Revenue**

|               |               |               |               |
|---------------|---------------|---------------|---------------|
| \$ 344,040.53 | \$ 179,918.33 | \$ 208,387.30 | \$ 315,571.56 |
|---------------|---------------|---------------|---------------|

**MIDDLEBORO WATER SPECIAL REVENUE FUND**

**FUND 29**

**Sub**

**Fund Dept**

000 122 Middleboro Water

**Fund Balance**

**07/01/10**

**Receipts**

**Payments to**

**Middleboro**

**Fund Balance**

**06/30/11**

|             |              |              |             |
|-------------|--------------|--------------|-------------|
| \$ 9,325.09 | \$ 37,490.30 | \$ 40,987.86 | \$ 5,827.53 |
|-------------|--------------|--------------|-------------|

**COMMUNITY PRESERVATION FUND REPORT**  
**City/Town of Carver**  
**Fiscal Year Ended June 30, 2011**  
**Surcharge % 3**

|  |  |                |
|--|--|----------------|
| 1 Total fund balance from prior year (PY) report (Form CP-2) |  | \$1,366,572.43 |
|--|--|----------------|

**New Revenues/OFU**

|   |  |                   |
|---|--|-------------------|
| 2 Proceeds from bonds and notes                     |  |                   |
| 3 Collections from community preservation surcharge |  | 331,285.83        |
| 4 Distributions from State trust fund               |  | 163,628.00        |
| 5 Earnings on investments                           |  | 5,473.61          |
| 6 Gifts, Grants, Donations                          |  | 18,353.54         |
| 7 Other - Tax Liens                                 |  | 1,309.99          |
| <b>Total New Revenue:</b>                           |  | <b>520,050.97</b> |

**Expenditures/OFU**

|                                  |            |                   |
|----------------------------------|------------|-------------------|
| 8 Expenditures:                  |            |                   |
| Open Space                       | 325,000.00 |                   |
| Historic Resources               | 317,940.69 |                   |
| Community Housing                | 209,644.00 |                   |
| Other (Community Recreation)     | 6,260.00   | 858,844.69        |
| 9 Expenditures for Debt Service: |            |                   |
| Open Space                       | 122,890.00 |                   |
| Historic Resources               |            |                   |
| Community Housing                |            |                   |
| Other (Community Recreation)     |            | 122,890.00        |
| 10 Administrative Expenses       |            | 5,040.74          |
| 11 Other                         |            |                   |
| <b>Total Expenditures/OFU:</b>   |            | <b>986,775.43</b> |

|   |  |                     |
|---|--|---------------------|
| <b>Total Fund Balance June 30, 2011 (Detail Following):</b> |  | <b>\$899,847.97</b> |
|---|--|---------------------|

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

|   |  |             |
|---|--|-------------|
| 1 Fund Balance Reserved for Encumbrances (3211)       |  | 181,399.92  |
| 2 Fund Balance Reserved for Expenditures (3240)       |  | 492,095.00  |
| 3 Fund Balance Reserved for Open Space (3241)         |  | 31,461.18   |
| 4 Fund Balance Reserved for Historic Resources (3242) |  | 74,675.18   |
| 5 Fund Balance Reserved for Community Housing (3243)  |  | (51,944.82) |
| 6 Fund Balance Reserved for Special Purposes (3280)   |  |             |
| Fund Balance Reserved for Community Preservation Act  |  |             |
| 7 (3320)/Undesignated (3590)                          |  | 172,161.51  |

**8 Total Community Preservation Fund Balance June 30, 2011**

**\$899,847.97**

TOWN OF CARVER, MASSACHUSETTS

Capital Projects Funds  
 Combining Balance Sheet  
 June 30, 2011

|   | <u>Savary Avenue</u> | <u>Town Hall Addition</u> | <u>S. Carver Fire Station</u> | <u>Jr/High School Addition</u> | <u>Purchase &amp; Equip Ambulance</u> | <u>School Handicap Ramp</u> | <u>Articles of Town Meeting 2010</u> | <u>School Projects</u> | <u>Cole Property &amp; Water Supply Project</u> | <u>Total</u> |
|---|----------------------|---------------------------|-------------------------------|--------------------------------|---------------------------------------|-----------------------------|--------------------------------------|------------------------|---|--------------|
| <b><u>ASSETS</u></b>                        |                      |                           |                               |                                |                                       |                             |                                      |                        |   |              |
| Cash and Equivalents                        | \$ 4,323             | \$ 12,848                 | \$ 61,894                     | \$ 1,199                       | \$ 108                                | \$ 1,556                    | \$ 198,040                           | \$ 113,530             | \$ 613,650                                      | \$ 1,007,148 |
| <b><u>LIABILITIES AND FUND BALANCES</u></b> |                      |                           |                               |                                |                                       |                             |                                      |                        |   |              |
| <u>Liabilities</u>                          |                      |                           |                               |                                |                                       |                             |                                      |                        |   |              |
| Accounts Payable                            |                      |                           |                               |                                |                                       |                             |                                      |                        | \$ 20,223                                       | \$ 20,223    |
| Notes Payable                               |                      |                           |                               |                                |                                       |                             | 611,988                              | 688,054                |   | 1,300,042    |
| <b>TOTAL LIABILITIES</b>                    | \$ -                 | \$ -                      | \$ -                          | \$ -                           | \$ -                                  | \$ -                        | \$ 611,988                           | \$ 688,054             | \$ 20,223                                       | \$ 1,320,265 |
| <u>Fund Balances</u>                        |                      |                           |                               |                                |                                       |                             |                                      |                        |   |              |
| <u>Unreserved</u>                           |                      |                           |                               |                                |                                       |                             |                                      |                        |   |              |
| Designated (1)                              | \$ 4,323             | \$ 12,848                 | \$ 61,894                     | \$ 1,199                       | \$ 108                                | \$ 1,556                    | \$ (413,948)                         | \$ (574,524)           | \$ 593,428                                      | \$ (313,117) |
| <b>TOTAL LIABILITIES AND FUND BALANCES</b>  | \$ 4,323             | \$ 12,848                 | \$ 61,894                     | \$ 1,199                       | \$ 108                                | \$ 1,556                    | \$ 198,040                           | \$ 113,530             | \$ 613,650                                      | \$ 1,007,148 |

(1) Deficits are 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 "School Feasibility Study" for \$250,000 and "Schematic Design" for \$600,000  
 Town has authorized borrowing on Various Departmental Equipment Items for \$655,800

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, 2011

| <u>Department</u>                         | <u>Fund Balance<br/>7/1/2010</u> | <u>Operating<br/>Transfers In</u> | <u>Expenditures</u> | <u>Fund Balance<br/>6/30/2011</u> |
|---|----------------------------------|-----------------------------------|---------------------|-----------------------------------|
| <b>General Government</b>                 |                                  |                                   |                     |                                   |
| <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                         |
| 2 <b>Painting Projects</b>                |                                  | 2,850.00                          | 10,000.00           | (7,150.00)                        |
| <b>Public Safety</b>                      |                                  |                                   |                     |                                   |
| <u>Fire Department:</u>                   |                                  |                                   |                     |                                   |
| Construction S. Carver Station            | 61,894.19                        |                                   |                     | 61,894.19                         |
| 1 <b>Fire Cruiser</b>                     | 37.82                            |                                   | 37.82               | 0.00                              |
| 2 <b>SCBA Air Tanks</b>                   |                                  | 12,000.00                         | 45,000.00           | (33,000.00)                       |
| <u>Ambulance:</u>                         |                                  |                                   |                     |                                   |
| Purchase/Equip Ambulance                  | 108.32                           |                                   |                     | 108.32                            |
| <b>Education</b>                          |                                  |                                   |                     |                                   |
| 3 2009 Feasibility Study                  | (105,434.96)                     | 29,352.00                         |                     | (76,082.96)                       |
| Jr and High School Addition               | 1,198.61                         |                                   |                     | 1,198.61                          |
| School Repair                             | 1,556.14                         |                                   |                     | 1,556.14                          |
| 1 <b>School HVAC Unit</b>                 | 16,834.00                        |                                   | 16,834.00           | 0.00                              |
| 1 <b>School Buses</b>                     | 25,301.00                        |                                   | 25,301.00           | 0.00                              |
| 3 <b>Schematic Design</b>                 |                                  |                                   | 498,441.25          | (498,441.25)                      |
| 2 <b>Replace Septic System</b>            |                                  | 40,000.00                         | 118,070.00          | (78,070.00)                       |
| 2 <b>John Deere Tracto</b>                |                                  | 7,200.00                          | 22,999.95           | (15,799.95)                       |
| 2 <b>Replace Hot Water Heaters</b>        |                                  | 5,350.00                          | 20,000.00           | (14,650.00)                       |
| 2 <b>(2) 77 - Passenger Buses</b>         |                                  | 41,600.00                         | 155,223.00          | (113,623.00)                      |
| 2 <b>(2) Mini Vans</b>                    |                                  | 12,300.00                         | 37,298.00           | (24,998.00)                       |
| 2 <b>(2) Double Deck Convention Ovens</b> |                                  | 4,260.00                          | 10,788.00           | (6,528.00)                        |
| <b>Public Works</b>                       |                                  |                                   |                     |                                   |
| 1 <b>Maintenance Truck</b>                | 686.49                           |                                   | 686.49              | 0.00                              |
| 1 <b>Upgrade Radios</b>                   | 587.84                           |                                   | 587.84              | 0.00                              |
| 2 <b>DPW Cab and Chasis</b>               |                                  | 40,000.00                         | 138,926.15          | (98,926.15)                       |
| 2 <b>4x4 SUV</b>                          |                                  | 9,600.00                          | 30,803.00           | (21,203.00)                       |
| <b>Culture and Recreation</b>             |                                  |                                   |                     |                                   |
| <u>Library:</u>                           |                                  |                                   |                     |                                   |
| Exterior Painting - Library               | 364.65                           |                                   | 364.65              | 0.00                              |
| <b>Total</b>                              | <b>20,305.05</b>                 | <b>204,512.00</b>                 | <b>1,131,361.15</b> | <b>(906,544.10)</b>               |

1 Articles of Town Meeting 2005

\$43,811.80 Balance was voted to be applied toward 2011 departmental equipment

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

**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, 2010*

**REVENUES**

|                        |    |                  |
|------------------------|----|------------------|
| State Aid              | \$ | 2,115,790        |
| Bond Proceeds (CPA)    |    | 900,000          |
| Bond Proceeds          |    | 4,827,621        |
| Transfer from CPA Fund |    | 100,000          |
| Other                  |    | 4,140            |
|                        | \$ | <u>7,947,551</u> |

**EXPENDITURES**

|                               |    |                  |
|-------------------------------|----|------------------|
| Land Purchase                 | \$ | 2,889,390        |
| Engineering                   |    | 875,899          |
| Access Road Construction      |    | 318,419          |
| Water Plant/Main Construction |    | 1,917,628        |
| Equipment                     |    | 711,589          |
| Other Contracted Services     |    | 345,913          |
| Contingency and Other         |    | 295,285          |
|                               | \$ | <u>7,354,123</u> |

|                      |    |                |
|----------------------|----|----------------|
| Change in Net Assets | \$ | <u>593,428</u> |
|----------------------|----|----------------|

## Enterprise Funds

## Combining Balance Sheet

June 30, 2011

| <b>ASSETS:</b>  | <b>Cranberry<br/>Village<br/>Water</b> | <b>North Carver<br/>Water<br/>District</b> | <b>Total</b>        |
|---|--|--|---------------------|
| Cash  | \$ 143,457                             | \$ 250,697                                 | \$ 394,154          |
| Fixed Assets ( <i>net of accumulated depreciation</i> ) |  |  | -                   |
| Receivables   |  |  | -                   |
| Property Taxes & Surcharges                             |  |  | -                   |
| Tax Title, Liens & Possessions                          |  |  | -                   |
| Motor vehicle   |  |  | -                   |
| Departmental  | 6,036                                  |  | 6,036               |
| Intergovernmental                                       |  |  | -                   |
| Due from Others   |  | 2,365,447                                  | 2,365,447           |
| Due from other Funds                                    |  |  | -                   |
| Prepaid Items   |  |  | -                   |
| Amounts to be provided for long term obligations        |  | 5,125,000                                  | 5,125,000           |
| <b>TOTAL ASSETS</b>                                     | <b>\$ 149,493</b>                      | <b>\$ 7,741,144</b>                        | <b>\$ 7,890,637</b> |
| <b>LIABILITIES:</b>                                     |  |  |                     |
| Accounts Payable and Accrued Payroll                    | \$ 471                                 | \$ 4,005                                   | \$ 4,476            |
| Due to other Funds                                      |  |  | -                   |
| Due to Taxpayers  |  | 574  | 574                 |
| Deposits and Miscellaneous                              |  |  | -                   |
| Deferred Revenue  | 6,036                                  | 2,364,873                                  | 2,370,909           |
| Bonds & Notes Payable                                   |  | 5,125,000                                  | 5,125,000           |
| <b>TOTAL LIABILITIES</b>                                | <b>\$ 6,507</b>                        | <b>\$ 7,494,452</b>                        | <b>\$ 7,500,959</b> |
| <b>FUND EQUITIES:</b>                                   |  |  |                     |
| Contributed Capital                                     |  |  | \$ -                |
| Investment in Fixed Assets                              |  |  | -                   |
| Retained Earnings                                       | 142,986                                | 246,692                                    | 389,678             |
| Reserve for encumbrances                                |  |  | -                   |
| Reserved for Special Purposes                           |  |  | -                   |
| <u>Unreserved -</u>                                     |  |  | -                   |
| Designated  |  |  | -                   |
| Undesignated  |  |  | -                   |
| <b>TOTAL FUND EQUITY</b>                                | <b>\$ 142,986</b>                      | <b>\$ 246,692</b>                          | <b>\$ 389,678</b>   |
| <b>TOTAL LIABILITIES &amp; FUND EQUITY</b>              | <b>\$ 149,493</b>                      | <b>\$ 7,741,144</b>                        | <b>\$ 7,890,637</b> |

**TOWN OF CARVER, MASSACHUSETTS**  
 Enterprise Fund - Cranberry Village Water  
 Statement of Revenues, Expenses and changes in Retained Earnings  
 For the Fiscal Year Ended 6/30/2010

|   | <u>Budget</u> | <u>Actual</u>               | <u>% Spent</u> | <u>Balance of Appropriation</u> |
|---|---------------|-----------------------------|----------------|---------------------------------|
| <b><u>Revenues</u></b>                      |               |                             |                |                                 |
| Charges for Services                        |               | \$ 62,394.69                |                |                                 |
| Interest Income                             |               | 624.20                      |                |                                 |
| <b><u>Expenses</u></b>                      |               |                             |                |                                 |
| <u>Cranberry Village Operating Expenses</u> |               |                             |                |                                 |
| Salaries & Benefits                         | \$ 25,269.00  | \$ 20,531.31                | 81.25%         | \$ 4,737.69                     |
| Electric                                    | 7,500.00      | 5,918.95                    | 78.92%         | 1,581.05                        |
| Telephone                                   | 750.00        | 679.93                      |                |                                 |
| Repairs and Maintenance                     | 7,000.00      | 8,171.96                    | 116.74%        | (1,171.96)                      |
| Other Professional Services                 | 3,000.00      | 17,601.62                   | 586.72%        | (14,601.62)                     |
| Operating Supplies                          | 3,000.00      | 595.95                      | 19.87%         | 2,404.05                        |
| Indirect Costs                              | 2,600.00      | 2,600.00                    | 100.00%        | -                               |
| Capital Outlay                              | 8,000.00      |                             | 0.00%          | 8,000.00                        |
|   | <hr/>         | <hr/>                       |                | <hr/>                           |
| Total Cranberry Village Operating Expenses  | \$ 57,119.00  | 56,099.72                   | 98.22%         | \$ 949.21                       |
| Increase (Decrease) in Net Assets           |               | \$ 6,919.17                 |                |                                 |
| Retained Earnings - July 1, 2010            |               | <u>136,066.83</u>           |                |                                 |
| Retained Earnings - June 30, 2011           |               | <u><u>\$ 142,986.00</u></u> |                |                                 |

**TOWN OF CARVER, MASSACHUSETTS**

Enterprise Fund - North Carver Water District  
 Statement of Revenues, Expenditures and Changes in Retained Earnings  
 For the Fiscal Year Ended 6/30/11

**SUMMARY OF RECEIPTS AND DISBURSEMENTS**

| <b><u>Receipts</u></b>    | <b><u>Estimated</u></b> |                      | <b><u>% Recv'd</u></b> | <b><u>Variance</u></b> |
|---------------------------|-------------------------|----------------------|------------------------|------------------------|
| Water User Charges        | \$ 20,300               | \$ -                 | 0.00%                  | \$ 20,300              |
| Water Late Charges        |                         | -                    |                        | -                      |
| Other Fees and Charges    |                         | 100.00               |                        | (100.00)               |
| Betterments (Non-Current) | 26,000                  | 46,265.29            | 177.94%                | (20,265)               |
| Betterments (Current)     | 64,350                  | 56,658.59            | 88.05%                 | 7,691.41               |
| Betterment Interest       | 64,350                  | 15,718.77            | 24.43%                 | 48,631.23              |
| Bond Proceeds             |                         | 300,000.00           |                        | (300,000.00)           |
| Total NCWD Revenues       | <u>\$ 175,000.00</u>    | <u>\$ 418,742.65</u> | <u>239.28%</u>         | <u>\$ (243,742.65)</u> |

| <b><u>Disbursements</u></b>              |                      |                      |                       | <b><u>Balance of</u></b>    |
|--|----------------------|----------------------|-----------------------|-----------------------------|
| <b><u>NCWD Salaries and Benefits</u></b> | <b><u>Budget</u></b> | <b><u>Actual</u></b> | <b><u>% Spent</u></b> | <b><u>Appropriation</u></b> |
| Regular Wages                            | \$ 58,251            | \$ 43,255.89         | 74.26%                | \$ 14,995.11                |
| Clerical Wages                           |                      | 1,125.00             |                       | (1,125.00)                  |
| Overtime Wages                           | 952                  | 7,864.95             | 826.15%               | (6,912.95)                  |
| Health Insurance                         | 18,810               | 4,101.54             | 21.81%                | 14,708.46                   |
| sub-total Salaries and Benefits          | <u>\$ 78,013</u>     | <u>\$ 56,347.38</u>  | <u>72.23%</u>         | <u>\$ 21,665.62</u>         |

| <b><u>NCWD Operating Expenses</u></b> |                     |                      |                |                       |
|---------------------------------------|---------------------|----------------------|----------------|-----------------------|
| Electric                              | \$ 25,000           | 12,813.91            | 51.26%         | \$ 12,186.09          |
| Propane                               | 7,500               | 13,169.62            | 175.59%        | (5,669.62)            |
| Repair and Maint - Vehicles           | 2,500               | 150.00               | 6.00%          | 2,350.00              |
| Repair and Maint - Bldgs & Grounds    | 5,000               | -                    | 0.00%          | 5,000.00              |
| Legal Services                        |                     | 29,998.10            |                | (29,998.10)           |
| Other Professional Services           | 14,496              | 11,986.49            | 82.69%         | 2,509.51              |
| Telephone                             | 1,000               | 3,326.96             | 332.70%        | (2,326.96)            |
| Office Supplies                       | 191                 | 593.69               | 310.83%        | (402.69)              |
| Operating Supplies                    | 33,300              | 10,802.73            | 32.44%         | 22,497.27             |
| Instate Travel                        |                     | 2,653.54             |                | (2,653.54)            |
| Municipal Insurance                   |                     | 3,978.50             |                | (3,978.50)            |
| Equipment                             | 8,000               | 22,021.07            | 275.26%        | (14,021.07)           |
| sub-total Operating Expenses          | <u>\$ 96,987.00</u> | <u>\$ 111,494.61</u> | <u>114.96%</u> | <u>\$ (14,507.61)</u> |

| <b><u>NCWD Debt Service</u></b> |             |                    |                |                      |
|---------------------------------|-------------|--------------------|----------------|----------------------|
| Interest                        |             | 4,208.34           |                | (4,208.34)           |
| sub-total Debt Service          | <u>\$ -</u> | <u>\$ 4,208.34</u> | <u>#DIV/0!</u> | <u>\$ (4,208.34)</u> |

|                            |                   |                      |               |                    |
|----------------------------|-------------------|----------------------|---------------|--------------------|
| <b>Total NCWD Expenses</b> | <u>\$ 175,000</u> | <u>\$ 172,050.33</u> | <u>98.31%</u> | <u>\$ 2,949.67</u> |
|----------------------------|-------------------|----------------------|---------------|--------------------|

Net Assets Increase (Decrease) 246,692.32

Retained Earnings - July 1, 2010 -

Retained Earnings - June 30, 2011 \$ 246,692.32

Fiduciary Funds  
Trust and Agency  
Combining Balance Sheet  
June 30, 2011

|   | <u>TRUST FUNDS</u>       |                          |                            | <u>Agency<br/>Funds</u> | <u>Total</u>               |
|---|--------------------------|--------------------------|----------------------------|-------------------------|----------------------------|
|   | <u>Expendable</u>        | <u>Non-Expendable</u>    | <u>Other</u>               |                         |                            |
| <b><u>ASSETS</u></b>                            |                          |                          |                            |                         |                            |
| Cash and Equivalents                            | \$ 129,698               | \$ 165,464               | \$ 1,176,705               | \$ (86,120)             | \$ 1,385,747               |
| Due From Others                                 |                          |                          | 23,569                     | 145,128                 | 168,697                    |
| Due From Other Funds                            |                          |                          |                            |                         | -                          |
| Other   |                          |                          |                            |                         | -                          |
| <b>TOTAL ASSETS</b>                             | <b><u>\$ 129,698</u></b> | <b><u>\$ 165,464</u></b> | <b><u>\$ 1,200,274</u></b> | <b><u>\$ 59,007</u></b> | <b><u>\$ 1,554,444</u></b> |
| <b><u>LIABILITIES AND<br/>FUND BALANCES</u></b> |                          |                          |                            |                         |                            |
| <u>Liabilities</u>                              |                          |                          |                            |                         |                            |
| Accounts Payable                                |                          |                          |                            |                         | \$ -                       |
| Accrued Payroll                                 |                          |                          |                            |                         | -                          |
| Deferred Revenue                                |                          |                          | 23,569                     |                         | 23,569                     |
| Due to Others                                   |                          |                          |                            | 59,007                  | \$ 59,007                  |
| <b>TOTAL LIABILITIES</b>                        | <b><u>\$ -</u></b>       | <b><u>\$ -</u></b>       | <b><u>\$ 23,569</u></b>    | <b><u>\$ 59,007</u></b> | <b><u>\$ 82,576</u></b>    |
| <u>Fund Balances</u>                            |                          |                          |                            |                         |                            |
| <u>Unreserved</u>                               |                          |                          |                            |                         |                            |
| Designated                                      | \$ 129,698               | \$ 165,464               | \$ 1,176,705               | \$ -                    | \$ 1,471,868               |
| <b>TOTAL LIABILITIES<br/>AND FUND BALANCES</b>  | <b><u>\$ 129,698</u></b> | <b><u>\$ 165,464</u></b> | <b><u>\$ 1,200,274</u></b> | <b><u>\$ 59,007</u></b> | <b><u>\$ 1,554,444</u></b> |

Trust Funds

Individual Funds Statements of Revenues, Other Financing Uses and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2011

Expendable and Non-Expendable Trusts

| FUND 51                     |                   |                            | Revenues             |                    | Other Financing    | Fund Balance @ 6/30/2011 |                      |
|-----------------------------|-------------------|----------------------------|----------------------|--------------------|--------------------|--------------------------|----------------------|
| Sub                         |                   | Fund Balance               | Interest             | Uses               | Transfers          | Non-Expendable           | Expendable           |
| <u>Fund</u>                 | <u>Dept</u>       | <u>7/1/2010</u>            | <u>Income</u>        | <u>Out</u>         |                    | <u>(Principal)</u>       | <u>(Interest)</u>    |
|                             | <u>Department</u> |                            |                      |                    |                    |                          |                      |
| <b>Treasurer/Collector:</b> |                   |                            |                      |                    |                    |                          |                      |
| 801                         | 145               | Lakenham Perpetual Care    | \$ 34,950.71         | \$ 726.44          | \$ 696.87          | \$ 27,380.00             | \$ 7,600.28          |
| 802                         | 145               | Central Perpetual care     | 32,255.32            | 660.75             | 467.59             | 27,175.00                | 5,273.48             |
| 803                         | 145               | Union Perpetual Care       | 31,296.08            | 649.71             | 712.70             | 23,553.00                | 7,680.09             |
| 804                         | 145               | Wenham Perpetual Care      | 1,813.23             | 38.79              | 93.24              | 800.00                   | 958.78               |
| 805                         | 145               | J. Murdock Perpetual Care  | 18,942.38            | 411.81             | 1,283.28           | 5,000.00                 | 13,070.91            |
| 806                         | 145               | Radcliffe Perpetual Care   | 11,335.52            | 246.52             | 765.62             | 3,017.26                 | 7,799.16             |
| 807                         | 145               | Washburn Perpetual Care    | 449.15               | 0.90               | 22.92              | 200.00                   | 227.13               |
| 808                         | 145               | Burgess Perpetual Care     | 8,230.97             | 183.11             | 757.62             | -                        | 7,656.46             |
| 809                         | 145               | Freman Poor Needy          | 15,820.14            | 321.68             | -                  | 1,500.00                 | 14,641.82            |
| 810                         | 145               | Harrington Cemetery        | 10,618.11            | 236.44             | 977.33             | -                        | 9,877.22             |
| 811                         | 145               | B.C. Look Cemetery         | 4,370.25             | 95.13              | 300.98             | 1,100.00                 | 3,064.40             |
| 827                         | 145               | Erickson Cemetery          | 227.18               | 4.67               | 2.49               | 200.00                   | 29.36                |
| 812                         | 145               | Atwood Cemetery            | 62.72                | -                  | -                  | -                        | 62.72                |
| 813                         | 145               | B.C. Look Special          | 5,208.64             | 113.99             | 387.41             | 1,000.00                 | 3,935.22             |
| 814                         | 145               | Rosewell Shurtlett         | 1,252.63             | 27.09              | 78.51              | 400.00                   | 801.21               |
| 815                         | 145               | Benjamin Ellis             | 10,344.49            | 226.32             | 768.02             | 2,000.00                 | 7,802.79             |
| 816                         | 145               | T.B. Griffith              | 6,049.09             | 132.78             | 464.73             | 1,000.00                 | 4,717.14             |
| 817                         | 145               | William Savary             | 11,068.57            | 242.46             | 834.75             | 2,000.00                 | 8,476.28             |
| 818                         | 145               | Cobb-Shurtleff             | 5,670.10             | 124.25             | 429.85             | 1,000.00                 | 4,364.50             |
| 819                         | 145               | Rose Cole                  | 4,444.69             | 96.90              | 317.09             | 1,000.00                 | 3,224.50             |
| 820                         | 145               | Rose Cole Library          | 1,289.14             | 30.87              | -                  | 1,000.00                 | 320.01               |
| 821                         | 145               | M. Jewett Library          | 243.11               | 175.48             | -                  | 100.00                   | 318.59               |
| 823                         | 145               | E. Savary Library          | 303.58               | 140.02             | -                  | 200.00                   | 243.60               |
| 824                         | 145               | S. McFarlin Parkway        | 1,465.52             | 29.81              | -                  | 100.00                   | 1,395.33             |
| 822                         | 145               | A. Atwood Library          | 32,294.49            | 823.32             | -                  | 22,738.61                | 10,379.20            |
| 826                         | 145               | Henry Shaw Library         | 12,392.27            | 89.72              | -                  | 10,000.00                | 2,481.99             |
| 828                         | 300               | Elizabeth Snow Scholarship | 32,557.00            | 131.15             | -                  | 33,000.00                | (311.85)             |
| 829                         | 145               | McGrath (ASPCA)            | 3,608.10             | -                  | -                  | -                        | 3,608.10             |
| <b>Total</b>                |                   |                            | <b>\$ 298,563.18</b> | <b>\$ 5,960.11</b> | <b>\$ 9,361.00</b> | <b>\$ 165,463.87</b>     | <b>\$ 129,698.42</b> |

Trust Funds

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

For the Fiscal Year Ended June 30, 2011

Other Trusts

| FUND 52             |             |                                | Fund Balance           | Revenues           |                      | Expenditures<br>and  | Fund Balance           |
|---------------------|-------------|--------------------------------|------------------------|--------------------|----------------------|----------------------|------------------------|
| Sub                 |             |                                | Balance                | Operating          | Transfers In         | Other Financing      | Balance                |
| <u>Fund</u>         | <u>Dept</u> | <u>Department</u>              | <u>7/1/2010</u>        | <u>Income (1)</u>  |                      | <u>Uses</u>          | <u>06/30/11</u>        |
| <b>Selectmen:</b>   |             |                                |                        |                    |                      |                      |                        |
| 901                 | 122         | Stabilization Fund             | \$ 944,941.71          | \$ 7,096.46        |                      | -                    | \$ 952,038.17          |
| 902                 | 122         | Post War Rehabilitation        | 4,347.12               | 108.73             |                      | -                    | 4,455.85               |
| 903                 | 171         | Conservation Trust             | 238,220.35             | 882.63             | -                    | 102,852.67           | 136,250.31             |
| 904                 | 175         | Housing Trust                  |                        | -                  | 117,400.00           | 33,440.56            | 83,959.44              |
| 905                 | 122         | Capital Building Stabilization |                        | -                  | 1.00                 |                      | 1.00                   |
| <b>Total</b>        |             |                                | <b>\$ 1,187,509.18</b> | <b>\$ 8,087.82</b> | <b>\$ 117,401.00</b> | <b>\$ 136,293.23</b> | <b>\$ 1,176,704.77</b> |
| Funds Not Permanent |             |                                |                        |                    |                      | 21,204.50            |                        |
| Fiduciary Funds     |             |                                |                        |                    |                      | 22,093.00            |                        |

(1) \$2,168.34 of this amount was rollback taxes transferred from the Conservation Trust as a result of special legislation putting rollback taxes into the stabilization fund from 1/1/2009 until 1/1/2014.

**TOWN OF CARVER, MASSACHUSETTS**  
*Agency Funds and General Long Term Debt Account Group*  
*Balance Sheet*  
June 30, 2011

**AGENCY FUNDS**

|                           |                            |
|---------------------------|----------------------------|
| <b>ASSETS:</b>            |                            |
| Cash                      | \$ (86,120.45)             |
| Receivables               |                            |
| BATG Environmental        | \$ 135,480.23              |
| Police Outside Detail     | <u>9,647.56</u>            |
| <b>TOTAL ASSETS:</b>      | <u><u>\$ 59,007.34</u></u> |
| <br><b>LIABILITIES :</b>  |                            |
| Due to Others             |                            |
| ZBA Postage               | 5,361.19                   |
| Sporting Licenses         | 58.45                      |
| Clerks Licensing Fee      | 19.75                      |
| Firearms Record Keeping   | 900.00                     |
| Student Activity Funds    | 32,866.66                  |
| Scholarship Funds         | 19,613.40                  |
| Local Arts Council        | <u>187.89</u>              |
| <b>TOTAL LIABILITIES:</b> | <u><u>\$ 59,007.34</u></u> |

**GENERAL LONG TERM DEBT ACCOUNT GROUP**

|                           |                               |
|---------------------------|-------------------------------|
| <b>ASSETS:</b>            |                               |
| Amounts to be Provided    | <u><u>\$ 2,715,630.76</u></u> |
| <br><b>LIABILITIES :</b>  |                               |
| Capital Leases Payable    | \$ 645,028.36                 |
| Bonds Payable:            |                               |
| Town Hall Refunding       | 783,000.00                    |
| Library Refunding         | 621,000.00                    |
| Land Acquisition          | 600,000.00                    |
| Loans Payable             |                               |
| Septic                    | <u>66,602.40</u>              |
| <b>TOTAL LIABILITIES:</b> | <u><u>\$ 2,715,630.76</u></u> |