

## 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, 2015. 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 \$ **2,302,**. The Department of Revenue has certified \$ **1,542,259** 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 Cranberry Village Water and the North Carver Water District operate as Enterprise Funds with the Board of Selectmen acting as Water Commissioners for Cranberry Village and the NCWD have separately elected Water Commissioners.

**Fiduciary Funds** - Trust and Agency Funds account for money and securities received and held by the Town as trustee (Trust Funds) or custodian (Agency Funds). The 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,

Margaret LaMay  
*Town Accountant*

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# TOWN OF CARVER

UMAS Version

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

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

# TOWN OF CARVER

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

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

# TOWN OF CARVER

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

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

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

<u>REVENUE TYPE</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>TAXES AND EXCISES</u></b>			
<b><u>PERSONAL PROPERTY TAXES</u></b>			
FISCAL YEAR:			
2015		2,278,681.67	
2014		3,640.44	
2013		467.96	
2010		393.05	
2007		119.49	
Prior years		408.36	
		<hr/>	
SUB-TOTAL	2,290,666.24	2,283,710.97	(6,955.27)
<b><u>REAL ESTATE TAXES</u></b>			
FISCAL YEAR:			
2015		18,075,774.87	
2014		337,845.44	
2013		95,834.78	
2012		1,178.60	
Prior Years		0.00	
		<hr/>	
SUB-TOTAL	18,658,736.91	18,510,633.69	(148,103.22)
<b><u>TAX LIENS</u></b>			
TAX LIENS REDEEMED		234,937.12	97,672.61
<b><u>MOTOR VEHICLE EXCISE TAX</u></b>			
FISCAL YEAR:			
2015		1,157,298.59	
2014		227,994.13	
2013		15,075.62	
2012		3,673.03	
2011		1,307.07	
2010		958.03	
Prior Years		1,058.91	
		<hr/>	
SUB-TOTAL	1,175,000.00	1,407,365.38	232,365.38
<b><u>38 D FINES</u></b>	0.00	4,425.00	4,425.00
<b><u>INTEREST &amp; PENALTIES</u></b>			
PROPERTY TAXES		98,940.48	
EXCISE TAXES		25,867.93	
TAX LIENS		127,592.47	
		<hr/>	
SUB-TOTAL	141,400.00	252,400.88	111,000.88
<b><u>PAYMENT IN LIEU OF TAXES</u></b>	72,720.00	27,704.33	(45,015.67)
<b><u>TRAILER COACH EXCISE</u></b>	100,000.00	119,538.00	19,538.00
<b><u>MEALS TAX</u></b>	0.00	60,331.09	60,331.09
<b><u>WRITE - OFFS COLLECTED</u></b>	<hr/>	37.16	742.84

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

<b>TOTAL - TAXES AND EXCISES</b>	<b>22,438,523.15</b>	<b>22,901,083.62</b>	<b>462,560.47</b>
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**CHARGES FOR SERVICES**

**DEPARTMENTAL FEES**

POLICE DETAIL ADMIN FEE	9,000.00	16,756.45	7,756.45
PLANNING BOARD	9,000.00	12,800.00	3,800.00
MUNICIPAL LIENS	6,000.00	9,125.00	3,125.00
PUBLIC WORKS	465.00	6,066.00	5,601.00
EARTH REMOVAL APP	200.00	0.00	(200.00)
DOG FEES	10,000.00	11,562.25	1,562.25
REGIONAL LANDFILL	57,431.00	70,508.48	13,077.48
POLICE REPORTS	900.00	1,135.00	235.00
CONSERVATION COMM	1,500.00	5,947.50	4,447.50
HISTORIC DISTRICT	60.00	30.00	(30.00)
TREASURER FEES	195.00	20.00	(175.00)
SELECTMEN FEES	600.00	889.18	289.18
ZONING BD FEES	1,200.00	1,000.00	(200.00)
TOWN CLERK FEES	8,000.00	7,114.45	(885.55)
BOARD OF HEALTH	28,000.00	41,565.00	13,565.00
CABLE FRANCHISE	1,700.00	1,716.50	16.50
POLICE MISC	7,000.00	3,569.00	(3,431.00)
WHITE GOODS DISPOSAL	35.00	55.00	20.00
ASSESSOR	770.00	401.50	(368.50)

<b>TOTAL - CHARGES FOR SERVICES</b>	<b>142,056.00</b>	<b>190,261.31</b>	<b>48,205.31</b>
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**LICENSES AND PERMITS**

**LICENSES & PERMITS**

DUAL PLUMBING AND GAS	988.00	2,244.00	1,420.00
PRIVILEGE STICKERS	9,000.00	39,899.00	250.00
CAR DEALERS	2,350.00	2,450.00	2,000.00
SEALER WEIGHTS & MEASURE	1,620.00	2,740.00	0.00
AMUSEMENT DEVICE	2,090.00	790.00	(460.00)
ALCOHOLIC BEVERAGES	12,450.00	11,990.00	330.00
PLUMBING	8,881.00	14,032.00	(135.00)
COMMON VICTUALERS	3,050.00	1,950.00	66,318.50
GAS	12,892.00	12,187.00	1,607.00
ELECTRICAL	12,533.00	32,438.50	39.00
BUILDING	60,476.00	72,132.00	1,188.75
MARRIAGE INTENTIONS	600.00	765.00	(60.00)
ONE DAY LIQUOR LICENSES	0.00	2,180.00	5,484.62

<b>TOTAL - LICENSES AND PERMITS</b>	<b>126,930.00</b>	<b>195,797.50</b>	<b>68,867.50</b>
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**STATE REVENUE**

**STATE REVENUE**

STATE OWNED LAND	112,258.00	112,258.00	0.00
CHARTER TUITION REIMBURSEMENT	131,287.00	162,934.00	31,647.00
MEDICAID REIMBURSEMENT	53,941.00	6,844.16	(47,096.84)
LOSS OF TAXES - ELDERLY	56,605.00	19,586.00	(37,019.00)
UNRESTRICTED GOV'T AID	1,299,896.00	1,299,896.00	0.00
CHAP 70 - SCHOOL AID	9,731,289.00	9,731,289.00	0.00
VETERANS' BENEFITS	157,685.00	159,316.00	1,631.00

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

<b>TOTAL - STATE REVENUE</b>	<b>11,542,961.00</b>	<b>11,492,123.16</b>	<b>(50,837.84)</b>
<b><u>FINES AND FORFEITS</u></b>			
<b><u>FINES AND FORFEITS</u></b>			
COURT FINES	690.00	525.00	(165.00)
PARKING FINES	280.00	305.52	25.52
RMV FEES	15,000.00	14,800.00	(200.00)
MOTOR VEHICLE INFRACTION	8,873.00	10,875.00	2,002.00
<b>TOTAL - FINES AND FORFEITS</b>	<b>24,843.00</b>	<b>26,505.52</b>	<b>1,662.52</b>
<b><u>MISCELLANEOUS REVENUE</u></b>			
<b><u>INVESTMENT INCOME</u></b>	12,464.00	20,724.25	8,260.25
<b><u>MISCELLANEOUS REVENUE</u></b>			
OTHER MISCELLANEOUS	328,070.00	655,192.65	327,122.65
FINANCE CHARGES		1,363.94	1,363.94
<b>TOTAL - MISCELLANEOUS REVENUE</b>	<b>340,534.00</b>	<b>677,280.84</b>	<b>336,746.84</b>
<b><u>OTHER FINANCING SOURCES</u></b>			
<b><u>OPERATING TRANSFERS IN</u></b>			
SPECIAL REVENUE FUNDS	709,671.06	717,261.79	7,590.73
CAPITAL PROJECTS FUNDS	0.00		0.00
EXPENDABLE TRUST FUNDS	1,226,677.94	1,226,677.94	0.00
PROPRIETARY FUNDS	0.00	38,317.00	0.00
<b>TOTAL - OTHER FINANCING SOURCES</b>	<b>1,936,349.00</b>	<b>1,982,256.73</b>	<b>45,907.73</b>
<b>GRAND TOTAL - REVENUES</b>	<b>\$36,552,196.15</b>	<b>\$37,465,308.68</b>	<b>913,112.53</b>



**TOWN OF CARVER  
GENERAL FUND APPROPRIATION/EXPENDITURE REPORT  
FY15**

FY15 Appropriations															
GENERAL GOVERNMENT	Account #	FY14 Encumbrances/Articles	Other Adj	ATM Raise & Appropriate	ATM Other Funds	Special Town Meetings	Other Transfers	Reserve Fund	Total FY15 Appropriations	TOTAL BUDGET	FY2015 Expenditures	FY15 Encumbered	FY15 Close-outs	Articles	Balance 6/30/2015
B Moderator	01-114-0001-5110			250.00					250.00	250.00	250.00				-
B Select-Salaries	01-122-0003			234,885.00					234,885.00	234,885.00	234,599.00		286.00		-
B Select-Expense	01-122-0004			27,675.00			5,000.00		32,675.00	32,675.00	29,307.42	2,785.39	582.19		0.00
B Contract negotiations									-	-					-
B Selectmen Unpaid bills						450.00			450.00	450.00	450.00				-
B Grant professional services									-	-					-
B T.A. Operating	01-122-0006 & 0007	3,084.00		5,000.00					5,000.00	8,084.00	7,828.51		255.49		(0.00)
A Commission on Disability									-	-					-
C Green Committee	01-122-0122/0127	1,000.00							-	1,000.00				1,000.00	-
C Green Committee									-	-					-
A Green Committee									-	-					-
A Old Home Day									-	-					-
A Demolition of Grange Hall									-	-					-
B Misc. Telephone	01-123-0010			35,000.00					35,000.00	35,000.00	37,622.68	300.00	(2,922.68)		(0.00)
B Gasoline	01-123-0022			180,000.00			(45,700.00)		134,300.00	134,300.00	100,823.52	16,857.00	16,619.48		(0.00)
B Street Lighting	01-123-0023			380,000.00					380,000.00	380,000.00	362,028.71	1,413.19	16,558.10		(0.00)
B Town Report	01-123-0024			3,000.00					3,000.00	3,000.00	1,619.45		1,380.55		-
A Matching Grant	01-123-0112	2,335.92							-	2,335.92				2,335.92	-
B Town Audit	01-123-0034			37,200.00					37,200.00	37,200.00	34,900.00		2,300.00		-
B Misc PY Town Exp		33,592.73				2,940.00			2,940.00	36,532.73	36,511.04		21.69		0.00
B Municipal Ins				220,500.00					220,500.00	220,500.00	220,488.42		11.58		(0.00)
A Grant Services	01-123-0166	1,625.00							-	1,625.00				1,625.00	-
B Zoning Board									-	-					-
B Reserve Fund	01-132-0036			125,000.00		150,000.00		(275,000.00)	-	-					-
B Finance Cmte - Expenses	01-131-0035			1,475.00					1,475.00	1,475.00	231.50		1,243.50		-
B Professional Svcs By-law 2013 ATM															-
B AG	01-131-0106	25,000.00							-	25,000.00	6,525.00			18,475.00	-
B Accounting-Sal	01-135-0040			123,666.00					123,666.00	123,666.00	123,666.00				-
B Accounting-Op	01-135-0041	3,427.00		3,065.00					3,065.00	6,492.00	4,223.41		2,268.59		-
B Assessors-Sal	01-141-0045			135,762.00					135,762.00	135,762.00	135,754.33		7.67		0.00
B Assessors-Op	01-141-0048			7,495.00					7,495.00	7,495.00	6,841.36				0.00
B Assess-Rental	01-141-0049			25,000.00			6,000.00		31,000.00	31,000.00	10,672.36	19,696.31	631.33		(0.00)
B Tr/Coll Salaries	01-145-0055			172,825.00			10,500.00		183,325.00	183,325.00	182,675.78		649.22		0.00
B Tr/Coll Op	01-145-0057			58,700.00			8,000.00		66,700.00	66,700.00	54,842.42	11,192.77	664.81		0.00
A Tax Coll-Software Programming									-	-					-
A Replace Postage System									-	-					-
B Tax Title Exp	01-146-0068			23,500.00					23,500.00	23,500.00	15,150.72		8,349.28		-
B Legal Exp	01-151-0075/0076	14,271.09		130,000.00			(28,130.00)		101,870.00	116,141.09	58,126.63		58,014.46		-
B Data Proc	01-155-0080/0081	4,580.00		83,100.00			24,000.00		107,100.00	111,680.00	95,770.17	8,224.00		7,685.83	0.00
B Town Clerk Sal	01-161-0085			138,021.00					138,021.00	138,021.00	135,424.69		2,596.31		(0.00)
B Town Clerk Op	01-161-0087			3,450.00					3,450.00	3,450.00	2,881.12	218.40		350.48	0.00
A Town Clerk-Voting Machines									-	-					-
B Elec/Regis Sal	01-162-0089			15,000.00					15,000.00	15,000.00	12,269.07		2,730.93		0.00
B Elec/Regis Op	01-162-0090			18,500.00					18,500.00	18,500.00	16,571.40		1,928.60		(0.00)
B Conserv Sal	01-171-0092			42,328.00			3,400.00		45,728.00	45,728.00	45,728.00				-
B Conserv Op	01-171-0093			2,900.00					2,900.00	2,900.00	2,900.00				-
B Conserv Unpaid bills	01-171-0182					107.50			107.50	107.50	107.50				-
B Agricultural Commission	01-173-0204			425.00					425.00	425.00	102.45		322.55		-
B Capital Outlay	01-196-725			125.00					125.00	125.00			125.00		-
B Capital Maint, Repairs, Replace	01-196-0115				100,000.00				100,000.00	100,000.00				100,000.00	-
B Industrial Development	01-182-0206			5,500.00					5,500.00	5,500.00	4,228.48		1,271.52		0.00
B Planning Sal	01-175-0097			100,764.00					100,764.00	100,764.00	96,482.30		4,281.70		(0.00)
B Planning Op	01-175-0098			6,175.00					6,175.00	6,175.00	5,573.25		601.75		-
B Zoning Board	01-176-0095			600.00			130.00		730.00	730.00					-
B Bldg Payroll	01-192-0227			127,476.00					127,476.00	127,476.00	108,782.67		18,693.33		-
B Bldg Op	01-192-0229	4.22		334,264.00		253.75			334,517.75	334,521.97	317,835.28	75.00	16,611.69		(0.00)
A Carpet replace - TH									-	-					-
A Roof DPW									-	-					-
A Roof, doors, window PD		39,050.00							-	39,050.00	33,865.02			5,184.98	-
A Floor scrubber		203.00							-	203.00			203.00		-
A Fire Station Improvements		15,856.25							-	15,856.25				15,856.25	-
A Town Hall Elevator Safety									-	-					-
A Library Sidewalk									-	-					-
A Animal Control Holding Facility									-	-					-
A Clean municipal well									-	-					-
A Replace radiator at police fire									-	-					-
<b>TOTAL GENERAL GOVERNMENT</b>		144,029.21	-	2,808,626.00	100,000.00	153,751.25	(16,800.00)	(275,000.00)	2,770,577.25	2,914,606.46	2,544,389.66	61,415.70	164,323.95	144,477.15	(0.00)
<b>PUBLIC SAFETY</b>															
B Police Salaries	01-210-0240			1,646,871.00			(7,493.75)		1,639,377.25	1,639,377.25	1,603,057.80		36,319.45		(0.00)
B Pol Disp Sal	01-210-0241			252,330.00					252,330.00	252,330.00	252,265.03		64.97		0.00
B Police Operat	01-210-0242			109,175.00					109,175.00	109,175.00	108,017.98		1,157.02		0.00
A Computer System Upgrade	01-210-0115				30,000.00				30,000.00	30,000.00	28,676.76			1,323.24	-
A Capital Lease - replace firearms		1,461.87							-	1,461.87				1,461.87	-
B Fire Salaries	01-220-0260			400,119.00					400,119.00	400,119.00	399,856.30		262.70		0.00
B Fire-Operating	01-220-0265	241.20		76,610.00					76,610.00	76,851.20	75,467.79	982.37	401.04		0.00
A Design Drawings									-	-					-
A Capital Lease - Replace Command Car #1									-	-					-
A Car #1									-	-					-
A Equip & Letter Brushbreaker									-	-					-
A Reshio Ambulance									-	-					-

**TOWN OF CARVER**  
**GENERAL FUND APPROPRIATION/EXPENDITURE REPORT**  
**FY15**

FY15 Appropriations																
GENERAL GOVERNMENT		Account #	FY14 Encumbrances/Articles	Other Adj	ATM Raise & Appropriate	ATM Other Funds	Special Town Meetings	Other Transfers	Reserve Fund	Total FY15 Appropriations	TOTAL BUDGET	FY2015 Expenditures	FY15 Encumbered	FY15 Close-outs	Articles	Balance 6/30/2015
A	Replace 3CBA Masks									-	-					-
A	Fire station - replace 3 doors									-	-					-
B	Ambulance-Sal	01-231-0280			456,227.00					456,227.00	456,227.00	439,112.34				17,114.66
B	Ambulance Op	01-231-0281	589.95		95,000.00					95,000.00	95,589.95	90,489.05				5,100.90
A	2 ENG monitors	01-231-0115				62,000.00				62,000.00	62,000.00	55,420.05			6,579.95	-
A	FD Command car 2									-	-					-
A	FD Hovercraft									-	-					-
B	Bldg Insp-Sal	01-241-0290			34,789.00			3,778.75		38,567.75	38,567.75	38,567.75				-
B	Bldg Insp-Op	01-241-0293			7,450.00					7,450.00	7,450.00	7,262.78		187.22		0.00
A	Demolition		8,804.21							-	8,804.21			8,804.21		-
B	P&G Insp-Op	01-242-0300/0301			13,000.00			1,485.00	6,000.00	20,485.00	20,485.00	20,456.57			28.43	0.00
B	Sealer W&M	01-244-0305			5,200.00					5,200.00	5,200.00	4,855.00			345.00	-
B	Wire Insp-Op	01-245-0310/0311			13,000.00			2,230.00	8,000.00	23,230.00	23,230.00	23,109.50			120.50	-
B	Animal Ct Sal	01-292-0320			29,215.00					29,215.00	29,215.00	28,980.50			234.50	-
B	Animal Ct Op	01-292-0321			8,000.00					8,000.00	8,175.00	3,158.03		5,016.97		(0.00)
TOTAL PUBLIC SAFETY			11,272.23	-	3,146,986.00	92,000.00	-	-	14,000.00	3,252,986.00	3,264,258.23	3,178,753.23	982.37	52,942.01	9,365.06	22,215.56
EDUCATION																
B	School	01-300	15,790.35		21,506,876.00					21,506,876.00	21,522,666.35	21,394,179.62		128,486.73		0.00
A	4 school buses, mini-van, radio system		5,879.09							-	5,879.09				5,879.09	-
	2 school buses, Painting, 2 mini-vans, 1 handicap bus, bldg survey, tech updates, caravan		1,100.00							-	1,100.00				1,100.00	-
A	100 pads					100,000.00				100,000.00	100,000.00	90,719.65			9,280.35	-
A	Double stack ovens					12,000.00				12,000.00	12,000.00	10,938.00			1,062.00	-
B	Regional Voc				883,055.00					883,055.00	883,055.00	882,753.00		302.00		-
TOTAL EDUCATION			22,769.44	-	22,389,931.00	112,000.00	-	-	-	22,501,931.00	22,524,700.44	22,378,590.27	-	128,788.73	17,321.44	0.00
PUBLIC WORKS																
B	DPW-Sal	01-421-0355			499,600.00			(33,000.00)		466,600.00	466,600.00	463,425.65		3,174.35		(0.00)
B	DPW-Op	01-421-0365	1,847.19		173,900.00		50.00	(10,000.00)		163,950.00	165,797.19	147,512.35		18,284.84		(0.00)
A	with Pave									-	-					-
C	Private Ways		235.03							-	235.03	235.03				-
C	Private Ways		15,000.00							-	15,000.00	483.45			14,516.55	-
A	Private Ways									-	-					-
A	Cemetery									-	-					-
B	Snow & Ice Op	01-423-0390			200,000.00			315,800.00	82,943.59	598,743.59	598,743.59	598,743.59				-
B	Earth Removal	01-429-0720			1,260.00					1,260.00	1,260.00	707.43		552.57		-
B	Landfill Op	01-439-0025			95,000.00					95,000.00	95,000.00	93,754.89		1,245.11		0.00
B	Cemetery Perpetual Care				11,225.00					11,225.00	11,225.00	805.33		10,419.67		-
A	Stormwater Mgmt		25,000.00							-	25,000.00				25,000.00	-
A	NCWD - infrastructure eval		55,000.00							-	55,000.00	562.50			54,437.50	-
A	NCWD Unpaid bills									-	-					-
TOTAL PUBLIC WORKS			97,082.22	-	980,985.00	-	50.00	272,800.00	82,943.59	1,336,778.59	1,433,860.81	1,306,230.22	-	33,676.54	93,954.05	(0.00)
HUMAN SERVICES																
B	Health Sal	01-510-0630			96,901.00					96,901.00	96,901.00	96,901.00				-
B	Health Op	01-510-0633			13,445.00					13,445.00	13,445.00	13,328.76		116.24		(0.00)
A	Visiting Nurses									-	-					-
B	COA Sal	01-541-0650			91,008.00					91,008.00	91,008.00	92,913.92		(1,905.92)		0.00
B	COA Op	01-541-0651			15,850.00					15,850.00	15,850.00	13,944.08		924.46		-
C	Oversize	01-541-0115				8,000.00			5,556.41	13,556.41	13,556.41	13,556.41	981.46			-
C	COA Atwood House Maint		11,707.85							-	11,707.85	10,007.73			1,700.12	-
A	COA Atwood House Maint									-	-					-
B	Veterans Sal	01-543-0660			27,656.00					27,656.00	27,656.00	28,204.57		(548.57)		0.00
B	Veterans Op	01-543-0661			3,475.00			(73.18)		3,401.82	3,401.82	2,363.92		1,037.90		-
B	Veterans Ben	01-560-0662			210,000.00			73.18	22,500.00	232,573.18	232,573.18	232,573.18				-
A	Health Imperatives	01-560-0127			5,000.00					5,000.00	5,000.00	5,000.00				-
A	South Shore Comm Action	01-560-0127			5,000.00					5,000.00	5,000.00	5,000.00				-
A	South Coastal Legal	01-560-0127			4,000.00					4,000.00	4,000.00	3,500.00		500.00		-
A	Women's Dom Violence	01-560-0127			3,000.00					3,000.00	3,000.00	3,000.00				-
A	Coalition Homeless	01-560-0127			5,000.00					5,000.00	5,000.00	5,000.00				-
A	S.S. Community Action									-	-					-
A	So Shore Women's Resource									-	-					-
A	Plymouth Co-op									-	-					-
TOTAL HUMAN SERVICES			11,707.85	-	480,335.00	8,000.00	-	-	28,056.41	516,391.41	528,099.26	525,293.57	981.46	124.11	1,700.12	0.00
CULTURE & RECREATION																
B	Library Sal	01-610-0700			283,459.00					283,459.00	283,459.00	283,459.00				-
B	Library Op	01-610-0701			74,950.00					74,950.00	74,950.00	74,927.67		22.33		0.00
B	Recreation Sal	01-610-0710			7,000.00					7,000.00	7,000.00	5,051.33		1,948.67		-
B	Recreation Op	01-610-0711	1,317.50		10,000.00					10,000.00	11,317.50	8,825.38		2,492.12		0.00
A	Carver Room									-	-					-
B	Historic Comm	01-690-0730			430.00					430.00	430.00	430.00				-
B	Historic Dist	01-691-0735			260.00					260.00	260.00	260.00				-
TOTAL CULTURE & RECREATION			1,317.50	-	376,099.00	-	-	-	-	376,099.00	377,416.50	372,953.38	-	4,463.12	-	0.00
DEBT SERVICE																
B	MWPAT Loan					11,101.00				11,101.00	11,101.00	11,100.40		0.60		0.00
B	Capital Leases					351,555.00				351,555.00	351,555.00	351,552.95		2.05		(0.00)
B	New Library	01-710-0756			122,960.00					122,960.00	122,960.00	122,959.80		0.20		(0.00)
B	Town Hall Bond	01-710-0757			144,459.00					144,459.00	144,459.00	144,458.70		0.30		(0.00)
B	Int/Temp Loans	01-710-0759			70,000.00			(5,000.00)		65,000.00	65,000.00	3,870.82		61,129.18		-
B	Loan Disclosure	01-145-0058			15,000.00		(3,801.25)			11,198.75	11,198.75	5,450.00		5,748.75		-

**TOWN OF CARVER**  
**GENERAL FUND APPROPRIATION/EXPENDITURE REPORT**  
**FY15**

		FY15 Appropriations								FY2015 Expenditures	FY15 Encumbered	FY15 Close-outs	Articles	Balance 6/30/2015
GENERAL GOVERNMENT	Account #	FY14 Encumbrances/Articles	Other Adjs	ATM Raise & Appropriate	ATM Other Funds	Special Town Meetings	Other Transfers	Reserve Fund	Total FY15 Appropriations					
<b>TOTAL DEBT SERVICE</b>		-	-	-	715,075.00	(3,801.25)	(5,000.00)	-	706,273.75	706,273.75	639,392.67	-	66,881.08	(0.00)
<b>ASSESSMENTS</b>														
R 2010 Snow and ice Deficit									-	-				-
R 2010 Court Judgements									-	-				-
R County Tax	01-830			24,629.00					24,629.00	24,629.00	24,629.48		(0.48)	0.00
R Regional Refuse									-	-				-
R So Eastern Regional	01-840			1,905.55					1,905.55	1,905.55	1,905.55			-
R STRAP	01-820								-	-				-
R Mosquito Cntrl	01-820			61,875.00					61,875.00	61,875.00	61,875.00			-
R Air Pollution	01-820			3,097.00					3,097.00	3,097.00	3,097.00			-
R RMV Non-renewal	01-820			16,560.00					16,560.00	16,560.00	16,560.00			-
R MBTA	01-820			25,226.00					25,226.00	25,226.00	25,226.00			-
R Regional Trans	01-820			49,898.00					49,898.00	49,898.00	49,898.00			-
R Special Ed	01-820			13,162.00					13,162.00	13,162.00	13,092.00		70.00	-
R School Choice	01-820			28,100.00					28,100.00	28,100.00	40,068.00		(11,968.00)	-
R Charter School	01-820			265,883.00					265,883.00	265,883.00	298,773.00		(32,890.00)	-
A Court Judgements	01-820								-	-				-
<b>TOTAL ASSESSMENTS</b>		-	-	490,335.55	-	-	-	-	490,335.55	490,335.55	535,124.03	-	(44,788.48)	0.00
<b>EMPLOYEE BENEFITS</b>														
B Retirement	01-910-0911			1,077,743.00			(61,000.00)		1,016,743.00	1,016,743.00	1,023,916.75		(7,173.75)	-
B Unemployment	01-910-0106			1.00	100,000.00				100,001.00	100,001.00	64,750.21		1.00	-
B Insurance and Medicare		13,676.20		1,201,600.00			(190,000.00)		1,011,600.00	1,025,276.20	1,014,777.98		10,498.22	0.00
B Wage & Classification Study														-
<b>TOTAL EMPLOYEE BENEFITS</b>		13,676.20	-	2,279,344.00	100,000.00	-	(251,000.00)	-	2,128,344.00	2,142,020.20	2,103,444.94	-	3,325.47	0.00
<b>OPERATING TRANSFERS OUT</b>														
A Transfer to Cap Bldg Stab									-	-				-
A Transfer to Proprietary	01-990-0995			65,643.00	180,000.00				245,643.00	245,643.00	245,643.00			-
A Transfer to SRPs									-	-				-
A Transfer to Trust/Agency	01-990-0996			1,996,593.00		757,446.00			2,754,039.00	2,754,039.00	2,754,039.00			-
B Transfer to Cap Projects	01-990-0108				259,160.00			150,000.00	409,160.00	409,160.00	409,160.00			-
<b>TOTAL OPERATING TRANSFERS</b>		-	-	2,062,236.00	439,160.00	757,446.00	-	150,000.00	3,408,842.00	3,408,842.00	3,408,842.00	-	-	-
<b>Totals</b>		<b>301,854.65</b>	<b>-</b>	<b>35,014,877.55</b>	<b>1,566,235.00</b>	<b>907,446.00</b>	<b>-</b>	<b>-</b>	<b>37,488,558.55</b>	<b>37,790,413.20</b>	<b>36,993,013.97</b>	<b>63,379.53</b>	<b>409,736.53</b>	<b>22,215.56</b>
				From septic	(11,101.00)				(11,101.00)					
				From ambulance	(607,788.00)	(62,000.00)			(669,788.00)					
				Cran Village - next page					-					
				Assessments - raised on Tax Rate	(490,289.00)				(490,289.00)					
				From Free Cash	-	(280,000.00)	(907,446.00)		(1,187,446.00)					
				From Capital and Debt Stab		(1,224,235.00)			(1,224,235.00)					
				Cemetery	(11,225.00)				(11,225.00)					
				Entergy	(20,000.00)				(20,000.00)					
				Taxation amount from Town Meeting	(33,874,428.00)				(33,874,428.00)					
				46.55	-	-	-	-						

## GENERAL GOVERNMENT

FY15 Appropriations														
Account #	FY14 Encumbrances/Articles	Other Adjs	ATM Raise & Appropriate	ATM Other Funds	Special Town Meetings	Other Transfers	Reserve Fund	Total FY15 Appropriations	TOTAL BUDGET	FY2015 Expenditures	FY15 Encumbered	FY15 Close-outs	Articles	Balance 6/30/2015

## GENERAL GOVERNMENT

FY15														
FY15 Appropriations														
Account #	FY14 Encumbrances/Articles	Other Adjs	ATM Raise & Appropriate	ATM Other Funds	Special Town Meetings	Other Transfers	Reserve Fund	Total FY15 Appropriations	TOTAL BUDGET	FY2015 Expenditures	FY15 Encumbered	FY15 Close-outs	Articles	Balance 6/30/2015

**TOWN OF CARVER, MASSACHUSETTS**  
*General Fund*  
*Statement of Changes in Unreserved - Undesignated Fund Balance*  
*For the Fiscal Year Ended June 30, 2014*

<b>Unreserved Fund Balance 7/01/2014</b>		<b>1,880,391.30</b>
<b>Add:</b>		
Fund Balance Reserve for encumbrances 7/01/14	+	92,596.43
Actual Revenues	+	35,483,051.95
Other Financing Sources	+	1,982,256.73
Fund Balance reserve for Expenditures 7/01/14	+	279,999.99
Fund Balance reserve for Appro Deficits 7/1/14	-	0.00
Fund Balance reserve for Continued Appro 7/1/14	+	209,258.22
Fund Balance Reserve for Court Judgements 7/1/14		0.00
Fund Balance Reserve for Prepaid Items 7/1/14	+	3,008.60
<b>Total Additions</b>		<b><u>38,050,171.92</u></b>
<b>Subtract:</b>		
Expenditures	+	33,584,171.97
Other Financing Uses	+	3,408,842.00
Fund Balance reserve for Expenditures 6/30/15		270,000.00
Fund Balance Reserved for Continuing Appropriations 6/30/15		302,067.61
Fund Balance Reserved for Appropriation deficit		0.00
Fund Balance Reserve for Court Judgements 6/30/15		0.00
Fund Balance Reserve for Prepaid Items 6/30/15		0.00
Fund Balance reserve for encumbrances 6/30/15		63,379.53
<b>Total Subtractions</b>		<b><u>37,628,461.11</u></b>
<b>Unreserved Fund Balance 6/30/2015</b>		<b><u><u>2,302,102.11</u></u></b>

## TOWN OF CARVER

JOURNAL OF THE  
 1995

Source: 1980, 1981

[illegible]

**TOWN OF CARVER  
STATEMENT OF CHANGES DETAIL AS OF JUNE 30, 2015**

FUND #	Fund Name	7/1/2014 Opening Balance	Revenues							Total Revenues	Interfund Transfers		Transfers (Net)	Expenditures				Total Expenditures	6/30/2015 Ending Balance	Proof	
			Charges for Services/Fees	CPA Surcharge, Liens & Interest	Federal	State	Betterment Revenue	Interest	Other		In	Out		Salaries	Expenses	Capital Outlay	Construction				Debt Service
20	GRANTS																				
	WATER STUDY GRANT	14,900.00								-			-						-	14,900.00	-
	DEP 604 B WEWEANTIC	33,808.37								-			-		33,724.25				33,724.25	84.12	(0.00)
	STATE & PRIMARY ELECTIONS				2,250.00					2,250.00			-	2,250.00					2,250.00		-
	AIC MARKETING GRANT	100.00								-			-						-	100.00	-
	PEER TO PEER MARKETING GRANT	-			1,000.00					1,000.00			-		404.50				404.50	595.50	-
	43D TECH ASSISTANCE	11,307.62								-			-						-	11,307.62	-
	CDBG HOUSING REHAB	3,296.82			64,154.24					64,154.24			-	7,255.03	80,498.41				87,753.44	(20,303.38)	-
	TRAFFIC ENFORCEMENT	1,472.48				881.26				881.26	(3.74)		(3.74)	2,350.00					2,350.00		-
	COMMUNITY POLICING	11,183.87								-			-						-	11,183.87	-
	AD MAKEPEACE CERT GRANT	6,414.30								-			-						-	6,414.30	-
	DOJ - BODY ARMOR	167.88								-			-						-	167.88	-
	FIRE SAFE GRANT	5,138.48				7,218.00				7,218.00			-	1,281.66	4,709.91				5,991.57	6,364.91	-
	NEIGHBORHOOD FUND	523.00								-			-						-	523.00	-
	FEMA STAFFING	2,197.49								-			-						-	2,197.49	-
	ENTERGY EQUIP GRANT	2,302.35							2,240.26	2,240.26			-		4,542.61				4,542.61	-	-
	LEPC GRANT	1,288.99							1,500.00	1,500.00			-		1,828.79				1,828.79	960.20	-
	EMPG	-			5,955.00					5,955.00			-		5,955.00				5,955.00		-
	SEPTIC SYSTEM GRANT	53,183.27					6,845.93			6,845.93			-						-	60,029.20	-
	FORMULA GRANT	2,468.77			17,731.23					17,731.23			-	15,648.98	2,514.55				18,163.53	2,036.47	-
	ISABELLA HOWE GRANT	2,528.90								-			-						-	2,528.90	-
	STATE AID TO LIBRARIES	48,071.91				15,847.53				15,847.53			-	11,345.56	12,494.20				23,839.76	40,079.68	-
	LIBRARY GRANT	-								-			-						-	-	-
	CULTURAL COUNCIL	2,345.24							4,300.00	4,309.25			-		2,726.17				2,726.17	3,928.32	-
	WRAP - DOT	-				95,454.17				95,454.17			-		95,454.17				95,454.17	-	-
	Subtotal, Grants	202,698.74	-		64,154.24	150,637.19	6,845.93	-	3,749.51	225,386.87	-	(3.74)	(3.74)	40,131.23	244,852.56	-	-	-	284,983.79	143,098.08	(0.00)
21	SCHOOL GRANTS																				
	TITLE 1	26,809.95			208,195.00					208,195.00			-	190,966.76	28,718.34				219,685.10	15,319.85	-
	TEACHER QUALITY	5,837.63			44,607.00					44,607.00			-	3,491.70	42,862.35				46,354.05		-
	PL-94-142	946.40			489,689.00					489,689.00			-	459,752.87	24,819.76				484,572.63	6,062.77	-
	SPED PROGRAM IMPROVE	27.40			14,124.00					14,124.00			-		12,020.96				12,020.96	2,130.44	-
	EARLY CHILDHOOD	-			24,754.00					24,754.00			-		24,754.00				24,754.00	-	-
	BSC - CURRICULUM LEADERSHIP	577.44								-			-						-	577.44	-
	ACADEMIC SUPPORT	-			4,991.00					4,991.00			-	4,991.00					4,991.00	-	-
	FULL DAY KINDERGARTEN	-			51,200.00					51,200.00			-	51,200.00					51,200.00	-	-
	WALMART GRANT	404.50								-			-						-	404.50	-
	AD MAKEPEACE	12,070.80								-			-		6,525.94				6,525.94	5,544.86	-
	GOLDMAN SACHS	3.00								-			-						-	3.00	-
	Subtotal, Grants	46,677.12	0.00		781,369.00	56,191.00		0.00	0.00	837,560.00	0.00	0.00	0.00	747,177.29	102,926.39	0.00	0.00	0.00	850,103.68	34,133.44	0.00
22	SCHOOL LUNCH	27,147.44	301,165.82		185,956.89	8,294.65				495,417.36			-	294,023.69	228,331.18				522,354.87	209.93	(0.00)
23	SPED REIMBURSEMENT	277,808.07				393,500.00				393,500.00			-		467,570.67				467,570.67	203,737.40	-
24	RECEIPTS RESERVED FOR APPROP.																				
	SEPTIC BETTERMENTS	71,663.18					5,595.64		160.98	5,756.62	(11,101.00)	(11,101.00)							-	66,318.80	-
	LIQUID INVESTMENT	461.54								-			-						-	461.54	-
	LANDFILL POSTCLOSURE	19,675.29								-			-						-	19,675.29	-
	LAW ENFORCEMENT FUND	67.00								-	(67.00)	(67.00)							-	53.75	-
	AMBULANCE FEES	990,622.31	660,113.65							660,113.65	(647,572.44)	(647,572.44)							-	1,003,163.52	-
	SALE OF LOTS - CENTRAL	96,978.81	10,500.00							10,500.00	(3,924.18)	(3,924.18)							-	103,554.63	-
	SALE OF LOTS - LAKENHAM	36,572.13	3,825.00							3,825.00	(1,479.87)	(1,479.87)							-	38,917.26	-
	SALE OF LOTS - UNION	83,481.35	7,000.00							7,000.00	(3,378.01)	(3,378.01)							-	87,103.34	-
	ROAD MACHINERY	151.77								-			-						-	151.77	-
	STATE AID TO LIBRARY	1,381.24								-			-						-	1,381.24	-
	Subtotal, Receipts Reserved	1,301,054.62	681,438.65	-	-	5,595.64	-	160.98	687,195.27	-	(667,522.50)	(667,522.50)	-	-	-	-	-	-	-	1,320,727.39	-
25	REVOLVING FUNDS																				
	RESTITUTIONS	3,472.08							11,006.45	11,006.45	(3,172.61)	(3,172.61)							-	11,305.92	-
	IOD INSURANCE	2,480.94							25,000.00	25,000.00	(26,545.13)	(26,545.13)			935.81				935.81	(0.00)	-
	WETLANDS PROTECTION	10,397.95	4,855.00							4,855.00			-	360.00	1,841.16				2,201.16	13,051.79	-
	CONSULTANT'S FEE	53.75								-			-						-	53.75	-
	COLE PROPERTY	4,479.78								-			-						-	4,479.78	-
	INSURANCE REIMB < \$20,000	14,723.70							419.76	419.76			-		8,720.99				8,720.99	6,422.47	-
	HAZARDOUS MATERIALS	2,256.32			17,420.44					17,420.44			-		8,264.08				8,264.08	11,412.68	-
	SCHOOL REVOLVING	52,059.73	198,116.20							198,116.20			-		122,609.80				122,609.80	127,566.13	-
	SCHOOL CHOICE REVOLVING	4,034.00			155,991.00					155,991.00			-	110,000.00					110,000.00	50,025.00	-
	EARTH REMOVAL/ROAD REPAIR	104,037.18	80,200.05							80,200.05			-		110.29				110.29	184,126.94	-
	GATRA	(15,700.97)	3,063.00		121,347.93					124,410.93			-	92,201.75	17,809.79				110,011.54	(1,301.58)	(0.00)
	ATWOOD HOUSE RENTALS	1,753.60	820.00							820.00			-						-	2,573.60	-
	SENIOR MEALS	1,813.97	12,967.00							12,967.00			-		13,757.05				13,757.05	1,023.92	-
	LOST/DAMAGED BOOKS	7,991.39	9,936.94							9,936.94			-						-	17,928.33	-
	RECREATION PROGRAMS	2,833.40	4,655.00							4,655.00			-	1,368.10	3,277.91				4,646.01		



**TOWN OF CARVER**  
**STATEMENT OF CHANGES DETAIL AS OF JUNE 30, 2015**

FUND #	Fund Name	7/1/2014 Opening Balance	Revenues							Total Revenues	Interfund Transfers		Transfers (Net)	Expenditures					Total Expenditures	6/30/2015 Ending Balance	Proof
			Charges for Services/Fees	CPA Surcharge, Liens & Interest	Federal	State	Belterment Revenue	Interest	Other		In	Out		Salaries	Expenses	Capital Outlay	Construction	Debt Service			
	BOSTON EDISON GIFT	1,687.68	-	-	-	-	-	-	-	-	-	-	-	-	5,842.33	-	-	-	5,842.33	-	-
	DRUG ACCOUNT	7,978.28	-	-	-	-	-	-	5,385.50	5,385.50	-	-	-	-	-	-	-	-	-	7,521.45	-
	POLICE CITIZENS ACADEMY	5,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000.00	-
	FIRE GIFT	548.98	-	-	-	-	-	-	9,915.00	9,915.00	-	-	-	-	1,163.56	-	-	-	1,163.56	9,300.42	-
	MAXIM GIFT	-	-	-	-	-	-	-	2,500.00	2,500.00	-	-	-	-	2,423.05	-	-	-	2,423.05	76.95	(0.00)
	SRPEDD BIKE GIFT	-	-	-	-	-	-	-	1,999.80	1,999.80	-	-	-	-	1,999.80	-	-	-	1,999.80	-	-
	FY15 FEMA SNOW	-	-	-	-	-	-	-	-	-	-	-	-	-	27,579.19	-	-	-	27,579.19	(27,579.19)	-
	AMBULANCE GIFT	346.73	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	346.73	-
	MAKEPEACE - PUBLIC SAFETY EQUIP	83.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	83.00	-
	ENTERGY DIRECTOR	131,154.38	-	-	-	-	-	-	85,000.00	85,000.00	(20,000.00)	(20,000.00)	73,781.48	13,826.47	-	-	-	-	87,607.95	108,546.43	-
	CIVIL DEFENSE TRAINING	3,428.26	-	-	-	-	-	-	28,756.64	28,756.64	-	-	-	23,946.53	3,231.97	-	-	-	27,178.50	5,006.40	-
	ANIMAL CONTROL GIFT	182.55	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	182.55	-
	SCHOOL HOME ASSOC	5.07	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5.07	-
	TECHNICAL REVIEW	178,043.41	-	-	-	-	-	-	-	-	-	-	-	-	7,465.01	-	-	-	7,465.01	170,578.40	-
	MAXIM GRANT	1.52	-	-	-	-	-	-	-	-	(1.52)	(1.52)	-	-	-	-	-	-	-	-	-
	CARVER ROOM GIFT LIBRARY	584.53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	584.53	-
	LIBRARY BLDG GIFT	13.03	-	-	-	-	-	-	-	-	(13.03)	(13.03)	-	-	-	-	-	-	-	-	-
	LIBRARY DONATION	8,170.90	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,170.90	-
	RECREATION GIFT	154.27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	154.27	-
	HISTORICAL COMM GIFT	2,338.30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,338.30	-
	HISTORICAL SAVERY GIFT	191.90	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	191.90	-
	<b>Subtotal, Other SRF</b>	<b>366,984.06</b>	-	-	-	-	-	24.57	178,304.36	178,328.93	-	(20,017.81)	(20,017.81)	99,750.51	74,158.03	-	-	-	173,908.54	351,386.64	(0.00)
	<b>TOTAL SPECIAL REVENUE</b>	<b>4,408,447.79</b>	<b>1,314,638.10</b>	<b>382,040.63</b>	<b>1,031,480.13</b>	<b>1,098,515.77</b>	<b>12,441.57</b>	<b>9,369.39</b>	<b>218,641.06</b>	<b>4,067,126.65</b>	<b>0.00</b>	<b>(717,261.79)</b>	<b>(717,261.79)</b>	<b>1,387,396.69</b>	<b>1,367,135.82</b>	<b>197,919.08</b>	<b>0.00</b>	<b>109,810.00</b>	<b>3,062,261.59</b>	<b>4,696,051.06</b>	<b>(0.00)</b>

**COMMUNITY PRESERVATION FUND REPORT**  
**City/Town of Carver**  
**Fiscal Year Ended June 30, 2015**  
**Surcharge % 3**

1 Total fund balance from prior year (PY) report (Form CP-2)	\$1,989,391.00
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**New Revenues/OFU**

2 Proceeds from bonds and notes	
3 Collections from community preservation surcharge	376,000.00
4 Distributions from State trust fund	212,554.00
5 Earnings on investments	9,345.00
6 Gifts, Grants, Donations	0.00
7 Other - Tax Liens	6,040.00
<b>Total New Revenue:</b>	<b>603,939.00</b>

**Expenditures/OFU**

8 Expenditures:		
Open Space		
Historic Resources	191,287.00	
Community Housing		
Other (Community Recreation)	78,603.00	269,890.00
9 Expenditures for Debt Service:		
Open Space	109,810.00	
Historic Resources		
Community Housing		
Other (Community Recreation)		109,810.00
10 Administrative Expenses		2,384.00
11 Other		-
<b>Total Expenditures/OFU:</b>		<b>382,084.00</b>

<b>Total Fund Balance June 30, 2015 (Detail Following):</b>	<b>\$2,211,246.00</b>
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**City/Town of Carver**  
**Detail of Community Preservation Total Fund Equity**

1 Fund Balance Reserved for Encumbrances (3211)	465,651.00	
2 Fund Balance Reserved for Expenditures (3240)	-	
3 Fund Balance Reserved for Open Space (3241)	31,460.00	
4 Fund Balance Reserved for Historic Resources (3242)	74,675.00	
5 Fund Balance Reserved for Community Housing (3243)	116,434.00	
6 Fund Balance Reserved for Special Purposes (3280)		
Fund Balance Reserved for Community Preservation Act		
7 (3320)/Undesignated (3590)	1,523,026.00	
<b>8 Total Community Preservation Fund Balance June 30, 2015</b>		<b>2,211,246.00</b>

**TOWN OF CARVER, MASSACHUSETTS**

Capital Projects Funds

Combining Balance Sheet

June 30, 2014

**TOWN OF CARVER**

**COMBINING BALANCE SHEET-CAPITAL PROJECTS FUND**

**June 30, 2015**

	<b>30 Capital Projects</b>	<b>31 Cole Property</b>	<b>33 Highway Chap 90</b>	<b>Totals (Memo Only)</b>
<b>Assets</b>				
Cash and investments	2,193,934.98	151,651.58	(13,836.48)	2,331,750.08
Intergovernmental receivables			1,141.52	1,141.52
	<u>2,193,934.98</u>	<u>151,651.58</u>	<u>(12,694.96)</u>	<u>2,332,891.60</u>
<b>Liabilities and Fund Balance</b>				
Warrants/Accounts payable	52,254.65	6,095.77	11,163.36	69,513.78
Contracts payable-retainage				-
Notes payable	2,000,000.00			2,000,000.00
Deferred revenue-intergovernmental				-
Total liabilities	<u>2,052,254.65</u>	<u>6,095.77</u>	<u>11,163.36</u>	<u>2,069,513.78</u>
Fund balance:				
Reserved for specific purposes	<u>141,680.33</u>	<u>145,555.81</u>	<u>(23,858.32)</u>	<u>263,377.82</u>
Total fund balance	<u>141,680.33</u>	<u>145,555.81</u>	<u>(23,858.32)</u>	<u>263,377.82</u>
	<u>2,193,934.98</u>	<u>151,651.58</u>	<u>(12,694.96)</u>	<u>2,332,891.60</u>

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

	<b>Fund Balance</b>	<b>Receipts/</b>	<b>Expenditures/</b>	<b>Fund Balance</b>
<b>Department</b>	<b>7/1/2014</b>	<b>Operating</b>	<b>Transfers</b>	<b>6/30/2015</b>
		<b>Transfers In</b>	<b>Out</b>	
<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		8,785.33	4,062.62
1 <b>Painting Projects</b>	(1,575.00)	1,575.00		0.00
<b>Public Safety</b>				
<u>Fire Department:</u>				
Construction S. Carver Station	61,894.19			61,894.19
1 <b>SCBA Air Tanks</b>	(7,500.00)	7,500.00		0.00
Fire Station	0.00	250,000.00	514,763.45	(264,763.45)
<u>Ambulance:</u>				
Purchase/Equip Ambulance	108.32			108.32
<b>Education</b>				
2 2009 Feasability Study	11,971.04		11,971.04	0.00
Jr and High School Addition	1,198.61			1,198.61
School Repair	1,556.14			1,556.14
2 <b>Schematic Design</b>	(50,441.25)	150,000.00	99,558.75	0.00
1 <b>Replace Septic System</b>	6,930.00	25,000.00		31,930.00
1 <b>John Deere Tracto</b>	(499.95)	4,500.00		4,000.05
1 <b>Replace Hot Water Heaters</b>	(3,325.00)	3,325.00		0.00
1 <b>(2) 77 - Passenger Buses</b>	(25,223.00)	26,000.00		777.00
1 <b>(2) Mini Vans</b>	1,052.00	7,650.00		8,702.00
1 <b>(2) Double Deck Convention Ovens</b>	2,402.00	2,610.00		5,012.00
Elementary School	0.00	560,000.00	293,391.00	266,609.00
<b>Public Works</b>				
1 <b>DPW Cab and Chasis</b>	(13,926.15)	25,000.00		11,073.85
1 <b>4x4 SUV</b>	(803.00)	6,000.00		5,197.00
<b>Total</b>	<b>989.90</b>	<b>1,069,160.00</b>	<b>0.00</b>	<b>141,680.33</b>

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

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

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

# TOWN OF CARVER

## COMBINING BALANCE SHEET-WATER FUND June 30, 2015

	61 Cran Village	65 NCWD	Totals (Memo Only)
<b>Assets</b>			
Cash and investments	197,765.10	258,861.16	456,626.26
User charges receivable	13,055.03	4,097.60	17,152.63
Betterment deferrals		3,822.32	3,822.32
Betterment liens		2,972.41	2,972.41
Betterments receivable		28,966.66	28,966.66
Unapportioned betterments receiv		1,526,786.53	1,526,786.53
	<u>210,820.13</u>	<u>1,825,506.68</u>	<u>2,036,326.81</u>
<b>Liabilities and Fund Balance</b>			
Warrants/Accounts payable	4,868.90	19,747.03	24,615.93
Contracts payable-retainage			-
Notes payable			-
Deferred revenue-user charges	13,055.03	1,566,645.52	1,579,700.55
Total liabilities	<u>17,923.93</u>	<u>1,586,392.55</u>	<u>1,604,316.48</u>
Fund balance:			
Reserved for encumbrances	-		-
Reserved for continued approp.	10,269.96		10,269.96
Reserved for expenditures	-	28,359.00	28,359.00
Reserved for future debt service	-		-
Unreserved fund balance	<u>182,626.24</u>	<u>210,755.13</u>	<u>393,381.37</u>
Total fund balance	<u>192,896.20</u>	<u>239,114.13</u>	<u>432,010.33</u>
	<u>210,820.13</u>	<u>1,825,506.68</u>	<u>2,036,326.81</u>

# TOWN OF CARVER

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-WATER FUND

Period ending June 30, 2015

	61 Cran Village	65 NCWD	Totals (Memo Only)
Revenues:			
Charges for services	66,698.06	123,467.49	190,165.55
Betterments		135,508.32	135,508.32
Liens redeemed		2,058.97	2,058.97
Interest and penalties		2,380.89	2,380.89
Federal income		43,502.04	43,502.04
Interest income	635.86	843.95	1,479.81
Other fees		20.00	20.00
	<u>67,333.92</u>	<u>307,781.66</u>	<u>375,115.58</u>
Expenditures:			
Salaries		4,623.85	4,623.85
Expenses	51,692.84	162,540.47	214,233.31
Capital Outlay	26,030.04	2,012.74	28,042.78
Construction			-
Land Acquisition			-
Debt Service		256,506.00	256,506.00
Total Public Works expenses	<u>77,722.88</u>	<u>425,683.06</u>	<u>503,405.94</u>
Excess (deficit) of revenues over (under) expenditures	<u>(10,388.96)</u>	<u>(117,901.40)</u>	<u>(128,290.36)</u>
Other Financing Sources/(Uses):			
Bond Proceeds			-
Transfer from Other Funds		245,643.00	245,643.00
Transfer to Other Funds	(1,916.00)	(36,401.00)	(38,317.00)
	<u>(1,916.00)</u>	<u>209,242.00</u>	<u>207,326.00</u>
Fund Balance, June 30, 2014	<u>205,201.16</u>	<u>147,773.53</u>	<u>352,974.69</u>
Fund Balance, June 30, 2015	<u><u>192,896.20</u></u>	<u><u>239,114.13</u></u>	<u><u>432,010.33</u></u>

# TOWN OF CARVER

## COMBINING BALANCE SHEET-TRUST & AGENCY June 30, 2015

	81 Non-Expendable and Expendable Trusts	82 Other Trusts	89 Agency	Totals (Memo Only)
<b>Assets</b>				
Cash and investments	299,990.72	2,920,855.65	(71,465.13)	3,149,381.24
Accounts receivable		20,894.33		20,894.33
	299,990.72	2,941,749.98	(71,465.13)	3,170,275.57
<b>Liabilities and Fund Balance</b>				
Warrants/Accounts payable		25,000.00	6,684.50	31,684.50
Contracts payable-retainage				-
Other liabilities				-
Notes payable				-
Deferred revenue-intergovernmental		20,894.33		20,894.33
Total liabilities	-	45,894.33	6,684.50	52,578.83
Fund balance:				
Reserved for specific purposes	299,990.72	2,895,855.65	(78,149.63)	3,117,696.74
Total fund balance	299,990.72	2,895,855.65	(78,149.63)	3,117,696.74
	299,990.72	2,941,749.98	(71,465.13)	3,170,275.57

**TOWN OF CARVER  
STATEMENT OF CHANGES DETAIL AS OF JUNE 30, 2015**

FUND #	Fund Name	7/1/2014 Opening Balance	Revenues							Total Revenues	Interfund Transfers		Transfers (Net)	Expenditures					Total Expenditures	6/30/2015 Ending Balance	Proof
			Charges for Services/Fees	CPA Surcharge, Liens & Interest	Federal	State	Beitment Revenue	Interest	Other		In	Out		Salaries	Expenses	Capital Outlay	Construction	Debt Service			
81	<b>NON-EXPENDABLE/EXPENDABLE TRUSTS</b>																				
	LAKENHAM PERPETUAL CARE	35,439.40						343.34	475.00	818.34		(326.12)	(326.12)	-					-	35,931.62	-
	CENTRAL PERPETUAL CARE	33,732.79						321.53	5,250.00	5,571.53		(265.36)	(265.36)	-					-	39,038.96	-
	UNION PERPETUAL CARE	31,863.79						305.89	4,050.00	4,355.89		(336.29)	(336.29)	-					-	35,883.39	-
	WENHAM PERPETUAL CARE	1,650.17						16.50		16.50		(34.40)	(34.40)	-					-	1,632.27	-
	J MURDOCK PERPETUAL CARE	16,503.44						164.96		164.96		(465.48)	(465.48)	-					-	16,202.92	-
	RADCLIFFE PERPETUAL CARE	9,888.83						98.82		98.82		(278.05)	(278.05)	-					-	9,709.60	-
	WASHBURN PERPETUAL CARE	398.00						3.96		3.96		(8.01)	(8.01)	-					-	393.95	-
	BURGESS PERPETUAL CARE	6,688.18						66.86		66.86		(270.63)	(270.63)	-					-	6,484.41	-
	FREMAN POOR NEEDY	16,380.90						163.64		163.64				-					-	16,544.54	-
	HARRINGTON CEMETERY	8,637.43						86.36		86.36		(349.51)	(349.51)	-					-	8,374.28	-
	BC LOOK CEMETERY	3,796.06						37.96		37.96		(109.09)	(109.09)	-					-	3,724.93	-
	ERICKSON CEMETERY	230.02						2.32		2.32				-					-	232.34	-
	ATWOOD CEMETERY	96.65						0.94		0.94				-					-	97.59	-
	BC LOOK SPECIAL	4,455.69						44.56		44.56				-					-	4,500.25	-
	ROSEWELL SHURTTLETT	1,106.46						11.08		11.08				-					-	1,117.54	-
	BENJAMIN ELLIS	8,852.67						88.48		88.48				-					-	8,941.15	-
	TB GRIFFITH	5,139.69						51.39		51.39				-					-	5,191.08	-
	WILLIAM SAVERY	9,420.29						95.94		95.94				-					-	9,516.23	-
	COBB-SHURTTLEFF	4,831.31						48.29		48.29				-					-	4,879.60	-
	ROSE COLE	3,831.50						38.33		38.33				-					-	3,869.83	-
	ROSE COLE LIBRARY	1,344.76						13.39		13.39				-					-	1,358.15	-
	M JEVETT LIBRARY	530.55						5.05		5.05				-					-	535.60	-
	E SAVERY LIBRARY	578.88						3.76		3.76				-					-	582.64	-
	S MCFARLIN PARKWAY	1,517.49						15.15		15.15				-					-	1,532.64	-
	A ATWOOD LIBRARY	33,677.47						336.59		336.59				-					-	34,014.06	-
	HENRY SHAW LIBRARY	12,563.16						125.81		125.81				-					-	12,688.97	-
	ELIZABETH SNOW SCHOLARSHIP	33,023.15						329.54		329.54				-					-	33,352.69	-
	MCGRATH (ASPCA)	3,623.36						36.13		36.13				-					-	3,659.49	-
	<b>Subtotal, Other Exp/Non-Exp Trust</b>	289,802.09	0.00		0.00	0.00		2,856.57	9,775.00	12,631.57	0.00	(2,442.94)	(2,442.94)	0.00	0.00	0.00	0.00	0.00	0.00	299,990.72	0.00
82	<b>OTHER TRUST FUNDS</b>																				
	STABILIZATION FUND	1,017,445.51						9,827.60		9,827.60	782,446.00		782,446.00	-					-	1,809,719.11	-
	POST WAR REHAB	4,954.52						51.71		51.71			-	-					-	5,006.23	-
	CONSERVATION TRUST	135,676.87						1,788.75	94,947.02	96,735.77			-	-					-	232,412.64	-
	HOUSING TRUST	85,366.94						849.52	500.00	1,349.52			-	-	869.00				869.00	85,847.46	85,847.46
	OPEB TRUST FUND	0.00									25,000.00		25,000.00	-	25,000.00				25,000.00	-	-
	CAPITAL AND DEBT STABILIZATION	0.00								-	1,946,593.00	#####	722,358.00	-					-	722,358.00	722,358.00
	CAPITAL BUILDING STABILIZATION	583,162.64						5,819.78		5,819.78		(548,470.21)	(548,470.21)	-					-	40,512.21	0.00
	<b>Subtotal, Other Trusts</b>	1,826,606.48	0.00		0.00	0.00		18,337.36	95,447.02	113,784.38	2,754,039.00	(1,772,705.21)	981,333.79	0.00	25,869.00	0.00	0.00	0.00	25,869.00	2,895,855.65	808,205.46
	<b>TOTAL TRUST FUNDS</b>	<b>2,116,408.57</b>	-	-	-	-	-	21,193.93	105,222.02	126,415.95	2,754,039.00	#####	978,890.85	-	25,869.00	-	-	-	25,869.00	3,195,846.37	808,205.46

91	AGENCY:	7/1/2014	6/30/2015	
		Balance	Receipts	Disbursements
	DUE FROM ABUTTERS	2,680.39	3,784.45	3,584.45
	POLICE DETAILS	(54,032.83)	235,152.36	248,570.08
	DUE FROM BATG	(135,480.23)		
	SPORTING LICENSES	58.45		
	DUE TO TOWN CLERK	89.65	1,189.00	1,189.00
	FIREARMS RECORDKEEPING	15,162.50	10,262.50	22,705.00
	STUDENT ACTIVITIES - ELEMEN	32,831.37	48,554.96	47,138.87
	MEN'S BASKETBALL	-	1,362.37	1,362.37
	STUDENT ACTIVITIES - HIGH SCHOOL	16,326.27	340,411.24	296,994.38
	ROCKY GOMES SCHOLARSHIP	(597.29)	1,397.29	800.00
	DARIA AMARAL SCHOLARSHIP	61.29	0.62	
	OTHER SCHOLARSHIPS	26,367.02	17,314.97	19,047.29
	ERWIN WASHBURN SCHOLARSHIP	105.70	1.87	
	DUE TO REFUSE DISPOSAL	40.00	220.00	220.00
	DUE TO CULTURAL COUNCIL	187.89		
	DUE TO SILVER LAKE/STAR	-		
		(96,199.82)	659,651.63	641,601.44
				(78,149.63)