TABLE OF CONTENTS

TOWN OF CARVER

UMAS Version

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP
June 30, 2016

	Governmental Fund Types			Proprietary Fund Types	Fiduciary Fund Types	Account Group		
Assets and Other Debits	General	Special Revenue	Capital Projects	Water Fund	Trust and Agency	General Long-Term Obligations		TOTAL (Memo Only)
Cash and cash equivalents	6,317,069.54	5,654,927.47	24,159,545.73	546,652.96	3,717,385.55			40,395,581.25
Receivables:								
Property taxes	549,910.59							549,910.59
Provision for abatements/exemptions	(489,735.29)							(489,735.29)
Tax Liens	463,856.94							463,856.94
CPA liens		6,176.04						6,176.04
Betterment liens				2,530.63				2,530.63
Deferred taxes	-							-
Deferred betterments				4,259.86				4,259.86
Tax foreclosures	421,960.84	1,456.20						423,417.04
Betterments		534.26		4,115.07				4,649.33
Motor vehicles excise	266,329.65							266,329.65
Boat excise								-
CPA surcharge		9,612.34						9,612.34
Departmental	17,640.43							17,640.43
Intergovernmental	249,241.76	134,075.51	-					383,317.27
Intergovernmental accrued	45,371.00							45,371.00
Apportioned assessments not yet due		69,597.63		1,255,591.16				1,325,188.79
Charges for services and other	-	320,619.65		8,318.31	175,083.13			504,021.09
Total receivables	1,524,575.92	542,071.63	-	1,274,815.03	175,083.13	-		3,516,545.71
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		-				35,061,296.41		35,061,296.41
Total assets	7,846,645.46	6,196,999.10	24,159,545.73	1,821,467.99	3,892,468.68	35,061,296.41	-	78,978,423.37
Liabilities, Equity and Other Credits								
Warrants and accounts payable	487,872.20	49,868.93	523,921.84	8,063.34	10,220.00			1,079,946.31
Due to other funds								
Guaranty deposits	318,355.27							318,355.27
Accrued liabilities:								
Payroll withholding payables	281,939.97							281,939.97
Unclaimed items, tailings	51,518.12	-			-			51,518.12
Due to taxpayers	1,152.00							1,152.00
General obligation bonds and notes payable	-	-	-	-	-	35,061,296.41		35,061,296.41
Deferred revenue	1,478,052.92	407,996.12		1,274,815.03	54,468.83			3,215,332.90
Other liabilities	(4,310.99)							(4,310.99)
Obligation under capital lease								-
Total liabilities	2,614,579.49	457,865.05	523,921.84	1,282,878.37	64,688.83	35,061,296.41		40,005,229.99
Retained earnings								-
Fund balances:								
Reserved for:								
Encumbrances	25,921.04			6,237.18				32,158.22
Continuing appropriations	1,342,311.42	1,613,880.41		3,969.96				2,960,161.79
Appropriation deficit	-							-
Debt exclusion premium reserve								-
Expenditures		1,846,362.37	23,635,623.89					25,481,986.26
Unprovided abatements								-
Prepaid items	-							-
Petty cash	5,000.00							5,000.00
Unreserved:								
Designated for special purposes		14,247.13						14,247.13
Designated for subsequent year expenditures	261,000.00	-		45,298.00				306,298.00
Designated for overlay surplus	-							-
Designated for debt service	-			-				-
Undesignated	3,597,833.51	2,264,644.14		483,084.48	3,827,779.85			10,173,341.98
Total equity and other credits	5,232,065.97	5,739,134.05	23,635,623.89	538,589.62	3,827,779.85	-		38,973,193.38
Contingencies								
Total liabilities, equity and other credits	7,846,645.46	6,196,999.10	24,159,545.73	1,821,467.99	3,892,468.68	35,061,296.41		78,978,423.37
	-	-	-	-	-	-	-	-

TOWN OF CARVER

Trial Balance at June 30, 2016
General Fund (01)

Account #	Description	Pre-Close Trial Balance, per G/L Debit	Pre-Close Trial Balance, per G/L Credit	Closing Entries Debit	Closing Entries Credit	Adjusted Trial Balance Debit	Adjusted Trial Balance Credit
1040	Cash	6,317,069.54				6,317,069.54	
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	578.69				578.69	
1210-2005	Personal Property 2005	495.22				495.22	
1210-2006	Personal Property 2006	331.67				331.67	
1210-2007	Personal Property 2007	396.60				396.60	
1210-2008	Personal Property 2008	688.66				688.66	
1210-2009	Personal Property 2009	1,281.25				1,281.25	
1210-2010	Personal Property 2010	669.17				669.17	
1210-2011	Personal Property 2011	1,196.08				1,196.08	
1210-2012	Personal Property 2012	1,503.07				1,503.07	
1210-2013	Personal Property 2013	4,830.04				4,830.04	
1210-2014	Personal Property 2014	2,307.74				2,307.74	
1210-2015	Personal Property 2015	4,338.03				4,338.03	
1210-2016	Personal Property 2016	59,638.50				59,638.50	
1220-2015	Real Estate 2015	2,211.51				2,211.51	
1220-2016	Real Estate 2016	464,300.15				464,300.15	
1240	Tax Liens Receivable	463,856.94				463,856.94	
1253	Deferred Taxes Receivable	-				-	
1260-2000	Motor Vehicle Excise - pre 2001	5,656.07				5,656.07	
1260-2001	Motor Vehicle Excise 2001	4,152.94				4,152.94	
1260-2002	Motor Vehicle Excise 2002	3,959.50				3,959.50	
1260-2003	Motor Vehicle Excise 2003	4,950.66				4,950.66	
1260-2004	Motor Vehicle Excise 2004	8,134.71				8,134.71	
1260-2005	Motor Vehicle Excise 2005	6,608.88				6,608.88	
1260-2006	Motor Vehicle Excise 2006	6,159.61				6,159.61	
1260-2007	Motor Vehicle Excise 2007	4,003.13				4,003.13	
1260-2008	Motor Vehicle Excise 2008	4,908.06				4,908.06	
1260-2009	Motor Vehicle Excise 2009	6,612.13				6,612.13	
1260-2010	Motor Vehicle Excise 2010	7,952.19				7,952.19	-
1260-2011	Motor Vehicle Excise 2011	4,634.38				4,634.38	
1260-2012	Motor Vehicle Excise 2012	6,589.90				6,589.90	
1260-2013	Motor Vehicle Excise 2013	7,971.44				7,971.44	
1260-2014	Motor Vehicle Excise 2014	11,923.64				11,923.64	
1260-2015	Motor Vehicle Excise 2015	37,503.38				37,503.38	
1260-2016	Motor Vehicle Excise 2016	134,609.03				134,609.03	
1295	Payments in Lieu of Taxes						-
1341	Trailer Coach					-	
1342	38B fines	250.00				250.00	
1343	Tipping fees	17,390.43				17,390.43	
1720	Due from Commonwealth	45,371.00				45,371.00	
1721	Veterans A/R	249,241.76				249,241.76	
1810	Inventories	5,000.00				5,000.00	
1850	Prepaid expenses					-	
1860	Other Departmental Receiv					-	
1880	Tax Foreclosures	421,960.84				421,960.84	
1890	Suspense RTD checks					-	
	TOTAL, ASSETS	8,336,380.75	-	-	-	8,336,380.75	-
2101	Warrants Payable		487,872.20				487,872.20
2102	Accounts Payable						-
2120	Federal Tax W/H					-	-
2125	Medicare Tax W/H					-	
2130	State Tax W/H					-	-
2140	Plymouth County Retirement						-
2141	Teacher Retirement W/H					-	
2145	Tax Sheltered Annuities					-	
2146	Voya Mandatory Deferred						-
2148	Deferred Comp						
2149	Valic Deferred Comp					-	
2150	Group Insurance W/H						-
2151	Life Insurance WH	1,394.57				1,394.57	
2152	Special Life	1,254.78				1,254.78	
2154	BCBS WH Payable		199,709.38				199,709.38
2155	Pilgrim WH Payable		81,149.75				81,149.75
2161	Concord Heritage					-	
2162	Delta Dental		3,552.77				3,552.77
2163	Accident & illness		177.42				177.42
2164	Aflac						-
2165	Aflac ST disability						-
2172	DPW Dues					-	
2173	Teacher Dues					-	
2175	Clerical Dues						-
2191	Medical Flex						-
2193	Flex Admin fee					-	

2194	COBRA admin						-
2196	Court Deductions W/H					-	
	Accrued Payroll						-
2340	Due to Stabilization Fund						-
2510	Undistributed Receipts						-
2515	Misc - unknown	4,310.99				4,310.99	
2520	Tailings		51,518.12				51,518.12
2550	PB - Review & Inspections		23,018.89				23,018.89
2552	PB - Surety Bonds		248,704.28				248,704.28
2555	PB - Bounds Account		6,155.00				6,155.00
2560	ZBA - reviews		2,477.10				2,477.10
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		1,152.00				1,152.00
2610	Deferred Revenue - Property Taxes		60,175.30				60,175.30
2620	Deferred Revenue - Tax Deferrals						-
2622	Deferred Revenue - Tax Liens		463,856.94				463,856.94
2623	Deferred Revenue - Tax foreclosures		421,960.84				421,960.84
2624	Deferred Revenue-PILOT					-	-
2630	Deferred Revenue - MV Excise		266,329.65				266,329.65
2654	Deferred Revenue - Departmental		16,488.43				16,488.43
2654	Deferred Revenue - Intergovernmental		249,241.76				249,241.76
1230-2006	Provision for Abatements pre 2006		19,960.59				19,960.59
1230-2006	Provision for Abatements 2006		15,224.67				15,224.67
1230-2007	Provision for Abatements 2007		17,886.60				17,886.60
1230-2008	Provision for Abatements 2008		-				-
1230-2009	Provision for Abatements 2009		139.40				139.40
1230-2010	Provision for Abatements 2010		82,248.01				82,248.01
1230-2011	Provision for Abatements 2011		120,683.19				120,683.19
1230-2012	Provision for Abatements 2012		65,191.50				65,191.50
1230-2013	Provision for Abatements 2013		32,769.56				32,769.56
1230-2014	Provision for Abatements 2014		7,773.92				7,773.92
1230-2015	Provision for Abatements 2015		30,685.03				30,685.03
1230-2016	Provision for Abatements 2016		97,172.82				97,172.82
2711	Tax Anticipation Notes Payable						-
	Subtotal, LIABILITIES	6,960.34	3,111,275.12	-	-	6,960.34	3,111,275.12
3211	F B Reserved - Encumbrances		25,921.04				25,921.04
3212	F B Reserved - Continued Approp.		1,342,311.42				1,342,311.42
3220	F B Reserved - Overlay Surplus						-
3240	F B Reserved - Expenditures		261,000.00				261,000.00
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		1,308,316.79		2,289,516.72		3,597,833.51
3592	F B - Appropriation Deficits						-
3594	F B - Unprovided Abate/Exemptions	-					-
	Subtotal, FUND BALANCES	-	2,942,549.25	-	2,289,516.72	-	5,232,065.97
	TOTAL, LIAB & F.B.	6,960.34	6,053,824.37	-	2,289,516.72	6,960.34	8,343,341.09
	TOTALS	8,343,341.09	6,053,824.37	-	2,289,516.72	8,343,341.09	8,343,341.09
			2,289,516.72				-

TOWN OF CARVER MASSACHUSETTS
General Fund
Statement of Estimated and Actual Revenues
For the Period Ended June 30, 2016

	Estimated Revenue	Net Actual Revenue	Difference
TAXES AND EXCISES			
PERSONAL PROPERTY TAXES			
2009 PERSONAL PROPERTY TAXES	-	179.32	179.32
2010 PERSONAL PROPERTY TAXES	-	229.96	229.96
2011 PERSONAL PROPERTY TAXES	-	867.82	867.82
2012 PERSONAL PROPERTY TAXES	-	266.80	266.80
2013 PERSONAL PROPERTY TAXES	-	462.15	462.15
2014 PERSONAL PROPERTY TAXES	-	3,351.95	3,351.95
2015 PERSONAL PROPERTY TAXES	-	7,048.97	7,048.97
2016 PERSONAL PROPERTY TAXES	2,623,850.62	2,604,669.78	(19,180.84)
	2,623,850.62	**2,617,076.75**	**(6,773.87)**
REAL ESTATE TAXES			
2011 REAL ESTATE TAXES	-	(780.38)	(780.38)
2013 REAL ESTATE TAXES	-	9,390.50	9,390.50
2014 REAL ESTATE TAXES	-	90,323.70	90,323.70
2015 REAL ESTATE TAXES	-	210,632.22	210,632.22
2016 REAL ESTATE TAXES	19,271,711.52	18,680,552.23	(591,159.29)
	19,271,711.52	**18,990,118.27**	**(281,593.25)**
MOTOR VEHICLE EXCISE TAXES			
EXCISE TAX PREV WRITTEN OFF	-	116.37	116.37
1999 MOTOR VEHICLE EXCISE	-	21.25	21.25
2002 MOTOR VEHICLE EXCISE	-	258.56	258.56
2003 MOTOR VEHICLE EXCISE	-	21.68	21.68
2004 MOTOR VEHICLE EXCISE	-	192.51	192.51
2005 MOTOR VEHICLE EXCISE	-	207.50	207.50
2006 MOTOR VEHICLE EXCISE	-	97.50	97.50
2007 MOTOR VEHICLE EXCISE	-	32.50	32.50
2008 MOTOR VEHICLE EXCISE	-	443.02	443.02
2009 MOTOR VEHICLE EXCISE	-	67.08	67.08
2010 MOTOR VEHICLE EXCISE	-	177.50	177.50
2011 MOTOR VEHICLE EXCISE	-	1,268.40	1,268.40
2012 MOTOR VEHICLE EXCISE	-	1,480.59	1,480.59
2013 MOTOR VEHICLE EXCISE	-	3,045.43	3,045.43
2014 MOTOR VEHICLE EXCISE	-	16,185.70	16,185.70
2015 MOTOR VEHICLE EXCISE	-	268,735.80	268,735.80
2016 MOTOR VEHICLE EXCISE	1,300,000.00	1,285,987.18	(14,012.82)
	1,300,000.00	**1,578,338.57**	**278,338.57**
TAX LIENS REDEEMED	**-**	**243,659.33**	**243,659.33**
38D FINES			
38D FINES - 2013	-	250.00	250.00
38D FINES - 2015	-	500.00	500.00
38D FINES - 2016	-	4,650.00	4,650.00
	-	**5,400.00**	**5,400.00**

TOWN OF CARVER MASSACHUSETTS
General Fund
Statement of Estimated and Actual Revenues
For the Period Ended June 30, 2016

	Estimated Revenue	Net Actual Revenue	Difference
INTEREST AND PENALTIES			
INT AND PENALTIES - PROP TAX	95,000.00	99,570.49	4,570.49
INT AND PENALTIES - EXCISE TAX	25,000.00	32,428.73	7,428.73
INT AND PENALTIES - TAX LIENS	22,814.00	80,549.67	57,735.67
	142,814.00	**212,548.89**	**69,734.89**
PAYMENT IN LIEU OF TAXES	**26,000.00**	**28,000.78**	**2,000.78**
MEALS TAX	**60,000.00**	**120,769.77**	**60,769.77**
TRAILER COACH EXCISE	**110,000.00**	**120,816.00**	**10,816.00**
TOTAL TAXES AND EXCISES	**$ 23,534,376.14**	**$ 23,916,728.36**	**$ 382,352.22**
CHARGES FOR SERVICES			
POLICE DETAIL ADMIN FEE	10,000.00	21,293.82	11,293.82
PLANNING BD FEES	10,000.00	12,750.00	2,750.00
MUNICIPAL LIENS	6,000.00	9,100.00	3,100.00
PUBLIC WORKS FEES	465.00	1,260.00	795.00
EARTH REMOVAL APP. FEES	200.00	-	(200.00)
BUILDING DEPT SPRINKLER FEES	-	225.00	225.00
DOG FEES	10,000.00	14,643.50	4,643.50
REGIONAL LANDFILL FEES	65,000.00	89,435.61	24,435.61
POLICE REPORTS	900.00	1,055.13	155.13
CONSERVATION COMM FEES	2,000.00	5,459.50	3,459.50
HISTORIC DISTRICT FEES	20.00	30.00	10.00
TREASURER FEES	-	35.53	35.53
SELECTMEN FEES	600.00	340.00	(260.00)
ZONING BD FEES	800.00	800.00	-
TOWN CLERK FEES	7,000.00	7,490.70	490.70
BD OF HEALTH FEES	31,980.00	42,234.30	10,254.30
CABLE FRANCHISE FEES	1,700.00	1,763.00	63.00
POLICE MISC FEES	3,000.00	5,622.50	2,622.50
WHITE GOODS DISPOSAL	35.00	60.00	25.00
ASSESSOR FEES	300.00	464.62	164.62
TOTAL CHARGES FOR SERVICES	**$ 150,000.00**	**$ 214,063.21**	**$ 64,063.21**
LICENSES AND PERMITS			
DUAL PLUMBING & GAS PERMITS	988.00	1,625.00	637.00
PRIVILEGE STICKERS	9,000.00	15,229.00	6,229.00
CAR DEALERS	2,350.00	2,250.00	(100.00)
SEALER WEIGHTS & MEASURE	1,620.00	3,475.00	1,855.00
AMUSEMENT DEVICE	600.00	890.00	290.00
ALCOHOLIC BEVERAGE LICENSES	10,000.00	15,330.00	5,330.00
PLUMBING PERMITS	8,881.00	12,405.00	3,524.00
COMMON VITCULARS LICENSE	1,500.00	1,600.00	100.00
GAS PERMITS	12,000.00	12,043.00	43.00

TOWN OF CARVER MASSACHUSETTS
General Fund
Statement of Estimated and Actual Revenues
For the Period Ended June 30, 2016

	Estimated Revenue	Net Actual Revenue	Difference
ELECTRICAL PERMITS	18,461.00	62,796.30	44,335.30
BUILDING PERMITS	65,000.00	128,012.70	63,012.70
MARRIAGE INTENTIONS	600.00	840.00	240.00
ONE DAY LIQUOR LICENSES	-	500.00	500.00
TOTAL LICENSES AND PERMITS	**$ 131,000.00**	**$ 256,996.00**	**$ 125,996.00**
INTERGOVERNMENTAL REVENUE			
STATE OWNED LAND	112,258.00	112,258.00	-
CHARTER TUITION REIMB.	170,209.00	104,348.00	(65,861.00)
MEDICADE REIMBURSEMENT	47,489.00	148,333.03	100,844.03
LOSS OF TAXES - ELDERLY	56,974.00	59,261.00	2,287.00
UNRESTRICTED GENERAL GOV'T AID	1,346,692.00	1,346,692.00	-
SCHOOL AID - CHAPTER 70	9,772,714.00	9,772,714.00	-
VETERANS BENEFITS	174,452.00	174,620.00	168.00
SCHOOL TRANSPORTATION	-	22,489.00	22,489.00
TOTAL INTERGOVERNMENTAL REVENUE	**$ 11,680,788.00**	**$ 11,740,715.03**	**$ 59,927.03**
FINES AND FORFEITS			
COURT FINES	1,000.00	720.00	(280.00)
PARKING FINES	500.00	234.74	(265.26)
R.M.V. FEES	14,000.00	15,620.00	1,620.00
CIVIL MOTOR VEHICLE INFRACTION	11,000.00	5,732.50	(5,267.50)
DOG VIOLATIONS	1,500.00	25.00	(1,475.00)
TOTAL FINES AND FORFEITS	**$ 28,000.00**	**$ 22,332.24**	**$ (5,667.76)**
TOTAL EARNINGS ON INVESTMENTS	**$ 12,589.00**	**$ 93,987.65**	**$ 81,398.65**
MISCELLANEOUS REVENUE			
TREASURER/COLLECTOR MISC REVENUE	-	982.09	982.09
GAIN/(LOSS) IN INVESTMENT PORTFOLIO	-	666.89	666.89
OTHER MISC. REVENUE	-	24,627.00	24,627.00
EMA OTHER MISC. REVENUE	-	177,165.37	177,165.37
POLICE OTHER MISC. REVENUE	-	33,213.23	33,213.23
OTHER MISC. REVENUE	-	44,259.44	44,259.44
OTHER MISC. REVENUE	-	36,152.49	36,152.49
FINANCE CHARGES	-	908.43	908.43
NET PERMITTING REVENUE	324,787.00	432,013.89	107,226.89
SALE - SURPLUS EQUIPMENT	-	180.00	180.00
TOTAL MISCELLANEOUS REVENUE	**$ 324,787.00**	**$ 750,168.83**	**$ 425,381.83**
INTERFUND OPERATING TRANSFERS IN			
TRANSFERS FROM PROPRIETARY FUND	39,083.00	39,083.00	-
TRANSFERS FROM SPECIAL REVENUE	638,893.16	638,893.22	0.06
TRANSFERS FROM TRUST FUNDS	2,160,797.90	2,160,797.84	(0.06)
TOTAL TRANSFERS	**$ 2,838,774.06**	**$ 2,838,774.06**	**$ -**
OTHER FINANCING SOURCES			

TOWN OF CARVER MASSACHUSETTS
General Fund
Statement of Estimated and Actual Revenues
For the Period Ended June 30, 2016

	Estimated Revenue	Net Actual Revenue	Difference
PREMIUM ON BANS/BONDS	-	1,036,828.96	1,036,828.96
TOTAL OTHER FINANCING SOURCES	**$ -**	**$ 1,036,828.96**	**$ 1,036,828.96**
TOTAL ALL GENERAL FUND REVENUES	**$ 38,700,314.20**	**$ 40,870,594.34**	**$ 2,170,280.14**

TOWN OF CARVER
GENERAL FUND APPROPRIATION/EXPENDITURE REPORT
FY16

					FY16 Appropriations											
	GENERAL GOVERNMENT	Account #	FY15 Encumbrances/Articles	Other Adjs	ATM Raise & Appropriate	ATM Other Funds	Special Town Meetings	Other Transfers	Reserve Fund	Total FY16 Appropriations	TOTAL BUDGET	FY2016 Expenditures	FY16 Encumbered	FY16 Close-outs	Articles	Balance 6/30/2016
B	Moderator	01-114-0001-5110			500.00					500.00	500.00	250.00		250.00		-
B	Select-Salaries	01-122-0003			246,426.00		10,889.82	3,043.15		260,358.97	260,358.97	260,327.35		31.62		-
B	Select-Expense	01-122-0004	2,785.39		30,175.00					30,175.00	32,960.39	24,995.09	2,022.25	5,943.05		-
B	Contract negotiations									-	-					-
B	Selectmen Unpaid bills						1,817.93			1,817.93	1,817.93	1,817.93				-
B	4/11 STM FY16 A5 Long-range facilities						25,000.00			25,000.00	25,000.00				25,000.00	-
B	4/11 STM FY16 A5 Develop HR						120,000.00			120,000.00	120,000.00				120,000.00	-
B	4/15 ATM FY16 A7 Proj Mgmt					60,000.00		(10,000.00)		50,000.00	50,000.00	1,400.00			48,600.00	-
B	T.A. Operating	01-122-0006 & 0007	-		11,200.00					11,200.00	11,200.00	8,534.82	1,926.54	738.64		-
B	4/15 FY16 A7 Land Acquisition	01-122-0107						10,000.00		10,000.00	10,000.00	9,800.00		200.00		-
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									-	-					-
B	Misc. Telephone	01-123-0010	300.00		37,000.00			1,900.00		38,900.00	39,200.00	36,715.88		2,484.12		-
B	Gasoline	01-123-0022	16,857.00		180,000.00		(40,000.00)	(42,294.47)		97,705.53	114,562.53	88,349.61		26,212.92		-
B	Street Lighting	01-123-0023	1,413.19		380,000.00			16,234.32		396,234.32	397,647.51	395,984.48	1,663.03			-
B	Town Report	01-123-0024			3,000.00					3,000.00	3,000.00	1,862.29		1,137.71		-
A	Matching Grant	01-123-0112	2,335.92							-	2,335.92				2,335.92	-
B	Town Audit	01-123-0034			50,000.00					50,000.00	50,000.00	41,680.05		8,319.95		-
B	Misc PY Town Enc		-							-	-					-
B	Municipal Ins				231,525.00			7,000.00		238,525.00	238,525.00	235,366.72	500.00	2,658.28		-
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			(47,623.82)		77,376.18	77,376.18			77,376.18		-
B	Finance Cmte - Expenses	01-131-0035			2,825.00					2,825.00	2,825.00	231.50		2,593.50		-
B	Professional Svcs By-law 2013 ATM A6	01-131-0106	18,475.00							-	18,475.00				18,475.00	-
B	Accounting-Sal	01-135-0040			129,452.00		1,680.38	333.68		131,466.06	131,466.06	131,466.06				-
B	Accounting-Op	01-135-0041	-		46,450.00			(333.68)		46,116.32	46,116.32	45,582.84		533.48		-
B	Assessors-Sal	01-141-0045			138,886.00		1,368.46			140,254.46	140,254.46	140,254.81		(0.35)		-
B	Assessors-Op	01-141-0048	849.95		6,465.00			874.12		7,339.12	8,189.07	7,794.50		394.57		-
B	Assess-Reval	01-141-0049	19,500.00		17,500.00			2,125.88		19,625.88	39,125.88	39,125.88				-
B	Assess-Transition account		-		-		85,000.00			85,000.00	85,000.00	1,920.79			83,079.21	-
B	Tr/Coll Salaries	01-145-0055			190,031.00		1,574.03			191,605.03	191,605.03	189,061.54		2,543.49		-
B	Tr/Coll Op	01-145-0057	11,192.77		53,250.00					53,250.00	64,442.77	47,391.64		17,051.13		-
B	Tax Title Exp	01-146-0068			23,500.00					23,500.00	23,500.00	10,595.22		12,904.78		-
B	Legal Exp	01-151-0075/0076	-		120,000.00		(20,000.00)			100,000.00	100,000.00	78,867.04		21,132.96		-
B	Data Proc	01-155-0080/0081	8,224.00		62,500.00			9,000.00		71,500.00	79,724.00	71,636.01	470.00	7,617.99		-
B	Town Clerk Sal	01-161-0085			142,033.00		1,343.44			143,376.44	143,376.44	123,840.62		19,535.82		-
B	Town Clerk Op	01-161-0087	218.40		3,450.00			(35.63)		3,414.37	3,632.77	3,154.85	69.91	408.01		-
A	Town Clerk-Voting Machines									-	-					-
B	Elec/Regis Sal	01-162-0089			11,000.00			117.00		11,117.00	11,117.00	11,116.67		0.33		-
B	Elec/Regis Op	01-162-0090			16,950.00			2,035.63		18,985.63	18,985.63	18,985.63				-
B	Conserv Sal	01-171-0092			48,377.00		634.10			49,011.10	49,011.10	48,555.29		455.81		-
B	Conserv Op	01-171-0093			2,900.00					2,900.00	2,900.00	2,652.51		247.49		-
B	Conserv Unpaid bills	01-171-0182								-	-					-
B	Agricultural Commission	01-173-0204			425.00					425.00	425.00	345.45		79.55		-
B	Redevelopment Authority	01-174			5,900.00					5,900.00	5,900.00	5,600.00		300.00		-
B	Capital Outlay	01-196-725			1,025.00					1,025.00	1,025.00	300.00		725.00		-
	Capital Maint, Repair, Replace	01-196-0115	100,000.00				150,000.00			150,000.00	250,000.00				250,000.00	-
B	Industrial Development	01-182-0206			2,750.00					2,750.00	2,750.00	18.54		2,731.46		-
B	Planning Sal	01-175-0097			111,904.00		1,416.03			113,320.03	113,320.03	102,030.47		11,289.56		-
B	Planning Op	01-175-0098			6,175.00					6,175.00	6,175.00	4,599.79		1,575.21		-
	4/15 ATM FY16 A7 Master Plan					50,000.00				50,000.00	50,000.00	26,113.88			23,886.12	-
B	Zoning Board	01-176-0095			1,950.00					1,950.00	1,950.00	1,820.39		129.61		-
B	Bldg Payroll	01-192-0227			129,382.00		538.81			129,920.81	129,920.81	120,925.87		8,994.94		-
B	Bldg Op	01-192-0229	75.00		341,910.00					341,910.00	341,985.00	319,444.49		22,540.51		-
A	Upgrade Municipal Well		-			50,000.00				50,000.00	50,000.00				50,000.00	-
A	Roof, doors, window FD		5,184.98							-	5,184.98				5,184.98	-
A	Fire Station Improvements		15,856.25							-	15,856.25				15,856.25	-
	TOTAL GENERAL GOVERNMENT		205,892.85	-	2,911,816.00	160,000.00	341,263.00	(47,623.82)	-	3,365,455.18	3,571,348.03	2,660,516.50	6,651.73	260,137.32	644,042.48	-
	PUBLIC SAFETY															
B	Police Salaries	01-210-0240			1,670,612.00		3,471.67	(21,014.11)		1,653,069.56	1,653,069.56	1,653,069.56				-
B	Pol Disp Sal	01-210-0241			260,013.00			12,774.69		272,787.69	272,787.69	272,787.69				-
B	Police Operat	01-210-0242			109,200.00					109,200.00	109,200.00	109,200.00				-
A	Computer System Upgrade	01-210-0115	1,323.24							-	1,323.24	1,323.24				-
A	Capital Lease - replace firearms		1,461.87							-	1,461.87	1,461.87				-
A	4/15 ATM FY16 A7 2 cruisers					84,000.00				84,000.00	84,000.00	81,433.67			2,566.33	-
B	Fire Salaries	01-220-0260			414,674.00		4,717.95			419,391.95	419,391.95	406,718.87		12,673.08		-
B	Fire-Operating	01-220-0265	982.37		76,610.00			7,920.28		84,530.28	85,512.65	84,037.66	504.45	970.54		-
B	Ambulance-Sal	01-231-0280			480,979.00		513.27			481,492.27	481,492.27	461,197.73				**20,294.54**
B	Ambulance Op	01-231-0281	-		98,000.00					98,000.00	98,000.00	91,921.70				**6,078.30**
A	2 EKG monitors	01-231-0115	6,579.95							-	6,579.95	6,579.95				-
B	Bldg Insp-Sal	01-241-0290			39,616.00		637.42			40,253.42	40,253.42	38,124.57		2,128.85		-
B	Bldg Insp-Op	01-241-0293			7,450.00					7,450.00	7,450.00	5,854.84		1,595.16		-
B	P&G Insp-Op	01-242-0300/0301			19,200.00		364.00	7.75		19,571.75	19,571.75	19,002.75		569.00		-
B	Sealer W&M	01-244-0305			5,200.00		96.00			5,296.00	5,296.00	4,951.00		345.00		-
B	Wire Insp-Op	01-245-0310/0311			19,200.00		364.00	7.75		19,571.75	19,571.75	19,328.12		243.63		-
B	Animal Ct Sal	01-292-0320			28,318.00		514.51	5,772.67		34,605.18	34,605.18	34,605.18				-
B	Animal Ct Op	01-292-0321	-		5,750.00			2,451.25		8,201.25	8,201.25	8,201.25				-
	TOTAL PUBLIC SAFETY		10,347.43	-	3,234,822.00	84,000.00	10,678.82	7,920.28	-	3,337,421.10	3,347,768.53	3,299,799.65	504.45	18,525.26	2,566.33	26,372.84
	EDUCATION															
B	School	01-300	-		21,954,223.00					21,954,223.00	21,954,223.00	21,938,183.71	15,597.18	442.11		-
A	4 school buses, mini-van, radio system		5,879.09							-	5,879.09				5,879.09	-
A	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 ipads		9,280.35							-	9,280.35				9,280.35	-
A	Double stack ovens		1,062.00							-	1,062.00				1,062.00	-
A	4/15 ATM FY16 A7 install septic					300,000.00				300,000.00	300,000.00	241,750.00			58,250.00	-
A	4/15 ATM FY16 A7 replace gym floor					400,000.00				400,000.00	400,000.00	16,020.00			383,980.00	-
A	4/15 ATM FY16 A7 School Tech					100,000.00				100,000.00	100,000.00	100,000.00				-
A	4/15 ATM FY16 A7 Textbooks					100,000.00				100,000.00	100,000.00	100,000.00				-
A	4/15 ATM FY16 A7 2 school busses					180,000.00		(23,046.00)		156,954.00	156,954.00	156,954.00				-
B	Regional Voc				1,012,637.00					1,012,637.00	1,012,637.00	1,012,637.00				-
	TOTAL EDUCATION		17,321.44	-	22,966,860.00	1,080,000.00	-	(23,046.00)	-	24,023,814.00	24,041,135.44	23,565,544.71	15,597.18	442.11	459,551.44	-
	PUBLIC WORKS															
B	DPW-Sal	01-421-0355			499,503.00		1,444.36			500,947.36	500,947.36	490,117.40		10,829.96		-

TOWN OF CARVER
GENERAL FUND APPROPRIATION/EXPENDITURE REPORT
FY16

					FY16 Appropriations											
	GENERAL GOVERNMENT	Account #	FY15 Encumbrances/Articles	Other Adjs	ATM Raise & Appropriate	ATM Other Funds	Special Town Meetings	Other Transfers	Reserve Fund	Total FY16 Appropriations	TOTAL BUDGET	FY2016 Expenditures	FY16 Encumbered	FY16 Close-outs	Articles	Balance 6/30/2016
B	DPW-Op	01-421-0365	-		181,000.00					181,000.00	181,000.00	160,364.79	107.68	20,527.53		-
B	4/15 ATM FY16 A7 Truck w/sander	01-421-0365	-			193,000.00				193,000.00	193,000.00	192,468.00			532.00	-
C	Private Ways		14,516.55							-	14,516.55				14,516.55	-
B	Snow & Ice Op	01-423-0390			200,000.00		120,000.00	32,703.54		352,703.54	352,703.54	352,703.54				-
B	Earth Removal	01-429-0720			1,260.00					1,260.00	1,260.00	1,260.00				-
B	Landfill Op	01-439-0025			95,000.00					95,000.00	95,000.00	73,938.34		21,061.66		-
B	Cemetery Perpetual Care				11,225.00					11,225.00	11,225.00	8,264.75		2,960.25		-
A	Stormwater Mgmt		25,000.00							-	25,000.00				25,000.00	-
A	NCWD - infrastructure eval		54,437.50							-	54,437.50	14,584.67			39,852.83	-
A	NCWD Unpaid bills									-	-					-
	TOTAL PUBLIC WORKS		93,954.05	-	987,988.00	193,000.00	121,444.36	32,703.54	-	1,335,135.90	1,429,089.95	1,293,701.49	107.68	55,379.40	79,901.38	-
	HUMAN SERVICES															
B	Health Sal	01-510-0630			99,389.00		1,239.45	(667.47)		99,960.98	99,960.98	99,268.37		692.61		-
B	Health Op	01-510-0633			13,445.00			10.37		13,455.37	13,455.37	13,455.37				-
B	COA Sal	01-541-0650			92,648.00		1,853.73	47.90		94,549.63	94,549.63	94,549.63				-
B	COA Op	01-541-0651	981.46		18,250.00					18,250.00	19,231.46	18,992.95		238.51		-
	4/15 ATM FY16 A7 Cooler/Freezer					21,000.00				21,000.00	21,000.00				21,000.00	-
C	COA Atwood House Maint		1,700.12							-	1,700.12			1,700.12		-
A	COA Atwood House Maint									-	-					-
B	Veterans Sal	01-543-0660			28,302.00		560.20	609.20		29,471.40	29,471.40	29,363.67		107.73		-
B	Veterans Op	01-543-0661			3,475.00					3,475.00	3,475.00	1,609.98		1,865.02		-
B	Veterans Ben	01-560-0662			220,000.00			7,000.00		227,000.00	227,000.00	226,508.97		491.03		-
A	Health Imperatives	01-560-0127								-	-					-
A	South Shore Comm Action	01-560-0127								-	-					-
A	South Coastal Legal	01-560-0127				4,000.00				4,000.00	4,000.00	4,000.00				-
A	Women's Dom Violence	01-560-0127				5,000.00				5,000.00	5,000.00	5,000.00				-
A	Coalition Homeless	01-560-0127				5,000.00				5,000.00	5,000.00	5,000.00				-
A	S.S. Community Action					5,000.00				5,000.00	5,000.00	5,000.00				-
A	So Shore Women's Resource					3,000.00				3,000.00	3,000.00	3,000.00				-
A	Plymouth Co-op									-	-					-
	TOTAL HUMAN SERVICES		2,681.58	-	475,509.00	43,000.00	3,653.38	7,000.00	-	529,162.38	531,843.96	505,748.94	-	5,095.02	21,000.00	-
	CULTURE & RECREATION															
B	Library Sal	01-610-0700			291,004.00		3,538.92			294,542.92	294,542.92	290,505.57		4,037.35		-
B	Library Op	01-610-0701			75,950.00					75,950.00	75,950.00	75,921.08		28.92		-
B	Recreation Sal	01-610-0710			7,000.00			(475.95)		6,524.05	6,524.05	5,749.74		774.31		-
B	Recreation Op	01-610-0711	-		10,000.00			475.95		10,475.95	10,475.95	10,475.95				-
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 CUTURE & RECREATION		-	-	384,644.00	-	3,538.92	-	-	388,182.92	388,182.92	383,342.34	-	4,840.58	-	-
	DEBT SERVICE															
B	MWPAT Loan				11,101.00					11,101.00	11,101.00	11,100.40		0.60		-
B	Capital Leases					336,609.00				336,609.00	336,609.00	336,608.50		0.50		-
B	New Library	01-710-0756				115,232.00				115,232.00	115,232.00	115,232.00				-
B	Town Hall Bond	01-710-0757				139,142.00				139,142.00	139,142.00	139,142.30		(0.30)		-
B	Int/Temp Loans	01-710-0759				281,540.00				281,540.00	281,540.00	33,108.97				248,431.03
B	Loan Disclosure	01-145-0058				10,000.00	(1,817.93)			8,182.07	8,182.07	4,445.00				3,737.07
	TOTAL DEBT SERVICE		-	-	11,101.00	882,523.00	(1,817.93)	-	-	891,806.07	891,806.07	639,637.17	-	0.80	-	252,168.10
	ASSESSMENTS															
R	County Tax	01-830			24,446.00					24,446.00	24,446.00	24,446.34		(0.34)		-
R	Regional Refuse									-	-					-
R	SRPPED	01-840			1,953.19					1,953.19	1,953.19	1,953.19				-
R	STRAP	01-820								-	-					-
R	Mosquito Cntrl	01-820			62,919.00					62,919.00	62,919.00	62,919.00				-
R	Air Polution	01-820			3,071.00					3,071.00	3,071.00	3,071.00				-
R	RMV Non-renewal	01-820			16,560.00					16,560.00	16,560.00	16,560.00				-
R	MBTA	01-820			21,188.00					21,188.00	21,188.00	21,188.00				-
R	Regional Trans	01-820			54,146.00					54,146.00	54,146.00	54,146.00				-
R	Special Ed	01-820			13,616.00					13,616.00	13,616.00	14,158.00		(542.00)		-
R	School Choice	01-820			30,075.00					30,075.00	30,075.00	30,051.00		24.00		-
R	Charter School	01-820			475,407.00					475,407.00	475,407.00	391,342.00		84,065.00		-
A	Court Judgements	01-820								-	-					-
	TOTAL ASSESSMENTS		-	-	703,381.19	-	-	-	-	703,381.19	703,381.19	619,834.53	-	83,546.66	-	-
	EMPLOYEE BENEFITS															
B	Retirement	01-910-0911			1,189,876.00		(30,000.00)			1,159,876.00	1,159,876.00	1,098,178.64		61,697.36		-
B	Unemployment	01-910-0106	35,249.79		10,000.00					10,000.00	45,249.79	2,891.73		7,108.27	35,249.79	-
B	Insurance and Medicare		-		1,046,892.00		(30,000.00)			1,016,892.00	1,016,892.00	1,004,027.47	3,060.00	9,804.53		-
B	ATM 4/13/15 A4 Health Ins Restructu	01-910	-			100,000.00				100,000.00	100,000.00				100,000.00	-
B	Wage & Classification Study									-	-					-
	TOTAL EMPLOYEE BENEFITS		35,249.79	-	2,246,768.00	100,000.00	(60,000.00)	-	-	2,286,768.00	2,322,017.79	2,105,097.84	3,060.00	78,610.16	135,249.79	-
	OPERATING TRANSFERS OUT															
A	Transfer to Cap Bldg Stab									-	-					-
A	Transfer to Proprietary	01-990-0995			70,472.00	170,000.00				240,472.00	240,472.00	240,472.00				-
A	Transfer to SRFs						1,239.45			1,239.45	1,239.45	1,239.45				-
A	Transfer to Trust/Agency	01-990-0996			2,296,838.00		761,259.00	23,046.00		3,081,143.00	3,081,143.00	3,081,143.00				-
B	Transfer to Cap Projects	01-990-0108					185,000.00			185,000.00	185,000.00	185,000.00				-
	TOTAL OPERATING TRANSFERS		-	-	2,367,310.00	170,000.00	947,498.45	23,046.00	-	3,507,854.45	3,507,854.45	3,507,854.45	-	-	-	-
	Totals		**365,447.14**	**-**	**36,290,199.19**	**2,712,523.00**	**1,366,259.00**	**-**	**-**	**40,368,981.19**	**40,734,428.33**	**38,581,077.62**	**25,921.04**	**506,577.31**	**1,342,311.42**	**278,540.94**
	From septic				(11,101.00)					**(11,101.00)**						
	From ambulance				(635,383.00)					**(635,383.00)**						
	Cran Village - indirects				(1,954.00)					**(1,954.00)**						
	NCWD - indirects				(37,129.00)					**(37,129.00)**						
	Assessments - raised on Tax Rate				(703,381.19)					**(703,381.19)**						
	From Free Cash				-	(270,000.00)	(1,281,259.00)			**(1,551,259.00)**						
	From Overlay Surplus						(85,000.00)			**(85,000.00)**						
	From Capital and Debt Stab					(2,410,523.00)				**(2,410,523.00)**						
	Cemetery				(11,225.00)					**(11,225.00)**						
	Entergy				(10,000.00)					**(10,000.00)**						
	Taxation amount from Town Meeting				**(34,880,026.00)**	(32,000.00)				**(34,912,026.00)**						
					-	-	-	-	-							

TOWN OF CARVER
GENERAL FUND APPROPRIATION/EXPENDITURE REPORT
FY16

GENERAL GOVERNMENT	Account #	FY15 Encumbrances/Articles	Other Adjs	**FY16 Appropriations** ATM Raise & Appropriate	ATM Other Funds	Special Town Meetings	Other Transfers	Reserve Fund	Total FY16 Appropriations	TOTAL BUDGET	FY2016 Expenditures	FY16 Encumbered	FY16 Close-outs	Articles	Balance 6/30/2016

TOWN OF CARVER
GENERAL FUND APPROPRIATION/EXPENDITURE REPORT
FY16

GENERAL GOVERNMENT	Account #	FY15 Encumbrances/Articles	Other Adjs	**FY16 Appropriations** ATM Raise & Appropriate	ATM Other Funds	Special Town Meetings	Other Transfers	Reserve Fund	Total FY16 Appropriations	TOTAL BUDGET	FY2016 Expenditures	FY16 Encumbered	FY16 Close-outs	Articles	Balance 6/30/2016

Unreserved Fund Balance 7/01/2015			**2,302,102.11**
Add:			
Fund Balance Reserve for encumbrances 7/01/15		+	63,379.53
Actual Revenues		+	38,031,820.28
Other Financing Sources		+	2,838,774.06
Fund Balance reserve for Expenditures 7/01/15		+	270,000.00
Fund Balance reserve for Appro Deficits 7/1/15		-	0.00
Fund Balance reserve for Continued Appro 7/1/15		+	302,067.61
Fund Balance Reserve for Court Judgements 7/1/15			0.00
Fund Balance Reserve for Prepaid Items 7/1/15		+	0.00
	Total Additions		**41,506,041.48**
Subtract:			
Expenditures		+	35,073,223.62
Other Financing Uses		+	3,507,854.00
Fund Balance reserve for Expenditures 6/30/16			261,000.00
Fund Balance Reserved for Continuing Appropriations 6/30/16			1,342,311.42
Fund Balance Reserved for Appropriation deficit			0.00
Fund Balance Reserve for Court Judgements 6/30/16			0.00
Fund Balance Reserve for Prepaid Items 6/30/16			0.00
Fund Balance reserve for encumbrances 6/30/16			25,921.04
	Total Subtractions		**40,210,310.08**
Unreserved Fund Balance 6/30/2016			**3,597,833.51**

TOWN OF CARVER

COMBINING BALANCE SHEET-SPECIAL REVENUE FUNDS
June 30, 2016

	20	21	22	23	24	25	27	29	
	Town Grants	School Grants	School Lunch	Circuit Breaker	Receipts Reserved	Revolving	CPA	Other SRF	TOTALS (Memo Only)
Assets									
Cash and investments	207,337.40	(50,274.23)	350.86	243,630.77	1,474,236.67	511,310.54	2,681,484.47	586,850.99	5,654,927.47
Tax liens							6,176.04		6,176.04
CPA surcharge							9,612.34		9,612.34
Tax foreclosures							1,456.20		1,456.20
Septic loan receivable	757.23								757.23
Apportioned betterments	534.26								534.26
Unapportioned betterments	52,193.94				17,403.69				69,597.63
Due from Federal Government		100,309.80	13,425.82						113,735.62
Due from Commonwealth			496.98						496.98
Due from Other Governments								19,842.91	19,842.91
Due from users					319,862.42				319,862.42
Amts to be provided-notes									-
Total assets	260,822.83	50,035.57	14,273.66	243,630.77	1,811,502.78	511,310.54	2,698,729.05	606,693.90	6,196,999.10
Liabilities & Fund Bal.									
Warrants/Accounts payable	510.31	17,724.16	26.53	14,884.28	443.84	8,252.47	4,120.73	3,906.61	49,868.93
Other liabilities		-	-						-
Deferred revenue	53,485.43				337,266.11		17,244.58		407,996.12
Notes payable									-
Total liabilities	53,995.74	17,724.16	26.53	14,884.28	337,709.95	8,252.47	21,365.31	3,906.61	457,865.05
Fund balance - continued appro							1,613,880.41		1,613,880.41
Fund balance - designated			14,247.13						14,247.13
Fund balance - reserved					1,473,792.83		372,569.54		1,846,362.37
Unreserved fund balance	206,827.09	32,311.41		228,746.49		503,058.07	690,913.79	602,787.29	2,264,644.14
Total fund balance	206,827.09	32,311.41	14,247.13	228,746.49	1,473,792.83	503,058.07	2,677,363.74	602,787.29	5,739,134.05
	260,822.83	50,035.57	14,273.66	243,630.77	1,811,502.78	511,310.54	2,698,729.05	606,693.90	6,196,999.10
	-	-	-	-	-	-	-	-	-

TOWN OF CARVER

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-SPECIAL REVENUE FUNDS
Year ended June 30, 2016

	20	21	22	23	24	25	27	29	
	Town Grants	School Grants	School Lunch	Circuit Breaker	Receipts Reserved	Revolving	CPA	Other SRF	TOTALS (Memo Only)
Revenues									
Intergovernmental	714,645.28	819,780.00	209,534.62	505,325.00		174,142.00	207,457.00		2,630,883.90
CPA surcharge							392,507.28		392,507.28
Tax liens							4,457.50		4,457.50
Penalties and interest							2,508.50		2,508.50
Fees			311,497.14		777,834.52	220,366.26			1,309,697.92
Betterment revenue	7,017.16				3,916.85				10,934.01
Interest	112.29						15,931.56	27.64	16,071.49
Other	26,083.36	4,445.00	0.22		207.29	51,404.90		580,868.46	663,009.23
	747,858.09	824,225.00	521,031.98	505,325.00	781,958.66	445,913.16	622,861.84	580,896.10	5,030,069.83
Expenditures									
General Government	638,051.77					90.00	12,443.24	2,260.00	652,845.01
Public Safety	12,131.27					7,500.30		140,909.48	160,541.05
Education		826,047.03	506,994.78	480,315.91		322,399.15	306.36	48,119.11	2,184,182.34
Public works						18,814.08			18,814.08
Human services	18,531.14					23,283.52		138,663.30	180,477.96
Culture & recreation	15,414.90					977.58	37,455.56	2,084.59	55,932.63
Insurance & other									-
Capital Outlay									-
Debt Service							106,540.00		106,540.00
	684,129.08	826,047.03	506,994.78	480,315.91	-	373,064.63	156,745.16	332,036.48	3,359,333.07
Excess Revenues over/ (under) Expenditures	63,729.01	(1,822.03)	14,037.20	25,009.09	781,958.66	72,848.53	466,116.68	248,859.62	1,670,736.76
Bond Proceeds									-
Transfers in								2,541.03	2,541.03
Transfers (out)					(628,893.22)	(1,301.58)			(630,194.80)
Excess Revenues over/ (under) Exp/Transfers	63,729.01	(1,822.03)	14,037.20	25,009.09	153,065.44	71,546.95	466,116.68	251,400.65	1,043,082.99
Fund Balance, 6/30/2015	143,098.08	34,133.44	209.93	203,737.40	1,320,727.39	431,511.12	2,211,247.06	351,386.64	4,696,051.06
Fund Balance, 6/30/2016	206,827.09	32,311.41	14,247.13	228,746.49	1,473,792.83	503,058.07	2,677,363.74	602,787.29	5,739,134.05
	-	-	-	-	-	-	-	-	-

TOWN OF CARVER
STATEMENT OF CHANGES DETAIL AS OF JUNE 30, 2016

			Revenues												Expenditures						
FUND #	Fund Name	7/1/2015 Opening Balance	Charges for Services/Fees	CPA Surcharge, Liens & Interest	Federal	State	Betterment Revenue	Interest	Other	Total Revenues	Interfund Transfers In	Interfund Transfers Out	Transfers (Net)	Salaries	Expenses	Capital Outlay	Construction	Debt Service	Total Expenditures	6/30/2016 Ending Balance
20	**GRANTS**									-			-						-	-
	WATER STUDY GRANT	14,900.00								-			-						-	14,900.00
	DEP 604 B WEWEANTIC	84.12				5,864.20				5,864.20			-		5,864.20				5,864.20	84.12
	STATE & PRIMARY ELECTIONS	-				1,325.00				1,325.00			-	1,325.00					1,325.00	-
	AIC MARKETING GRANT	100.00								-			-						-	100.00
	PEER TO PEER MARKETING GRANT	595.50				802.00				802.00			-		1,397.50				1,397.50	-
	43D TECH ASSISTANCE	11,307.62								-			-						-	11,307.62
	CDBG HOUSING REHAB	(20,303.38)			630,919.20			96.61	24,659.84	655,675.65			-		606,965.07				606,965.07	28,407.20
	COMMUNITY POLICING	11,183.87								-			-	3,517.48	3,323.24				6,840.72	4,343.15
	AD MAKEPEACE CERT GRANT	6,414.30								-			-						-	6,414.30
	DOJ - BODY ARMOR	167.88								-			-						-	167.88
	FIRE SAFE GRANT	6,364.91				6,953.00				6,953.00			-	1,910.70	1,979.85				3,890.55	9,427.36
	NEIGHBORHOOD FUND	523.00								-			-						-	523.00
	FEMA STAFFING	2,197.49								-			-						-	2,197.49
	ENTERGY EQUIP GRANT	-							1,123.13	1,123.13			-						-	1,123.13
	LEPC GRANT	960.20				1,400.00				1,400.00			-		1,400.00				1,400.00	960.20
	EMPG	-								-			-						-	-
	SEPTIC SYSTEM GRANT	60,029.20					7,282.50		35.05	7,317.55			-						-	67,346.75
	FORMULA GRANT	2,036.47				20,688.53				20,688.53			-	17,541.68	989.46				18,531.14	4,193.86
	ISABELLA HOWE GRANT	2,528.90								-			-						-	2,528.90
	STATE AID TO LIBRARIES	40,079.68				16,018.35				16,018.35			-	9,646.00	2,523.50				12,169.50	43,928.53
	CULTURAL COUNCIL	3,928.32				4,800.00		15.68		4,815.68			-		3,245.40				3,245.40	5,498.60
	COMMUNITY COMPACT GRANT	-				25,875.00				25,875.00			-		22,500.00				22,500.00	3,375.00
	Subtotal, Grants	**143,098.08**	-		630,919.20	83,726.08	7,282.50	112.29	25,818.02	747,858.09	-	-	-	33,940.86	650,188.22	-	-	-	684,129.08	206,827.09
21	**SCHOOL GRANTS**																			
	TITLE 1	15,319.85			179,143.00					179,143.00			-	165,365.65	25,007.61				190,373.26	4,089.59
	TEACHER QUALITY	4,090.58			69,022.00					69,022.00			-	3,930.50	60,046.70				63,977.20	9,135.38
	PL-94-142	6,062.77			480,880.00					480,880.00			-	457,281.75	16,342.57				473,624.32	13,318.45
	SPED PROGRAM IMPROVE	2,130.44			13,406.00					13,406.00			-	15,536.44					15,536.44	-
	EARLY CHILDHOOD	-			21,129.00					21,129.00			-	19,129.00	2,000.00				21,129.00	-
	BSC - CURRICULUM LEADERSHIP	577.44								-			-						-	577.44
	ACADEMIC SUPPORT	-				5,000.00				5,000.00			-	5,000.00					5,000.00	-
	FULL DAY KINDERGARTEN	-				51,200.00				51,200.00			-	51,200.00					51,200.00	-
	WALMART GRANT	404.50								-			-						-	404.50
	AD MAKEPEACE	5,544.86				4,445.00				4,445.00			-		5,206.81				5,206.81	4,783.05
	GOLDMAN SACHS	3.00								-			-						-	3.00
	Subtotal, Grants	**34,133.44**	**0.00**		**763,580.00**	**60,645.00**		**0.00**	**0.00**	**824,225.00**	**0.00**	**0.00**	**0.00**	**717,443.34**	**108,603.69**	**0.00**	**0.00**	**0.00**	**826,047.03** #	**32,311.41**
22	**SCHOOL LUNCH**	209.93	311,497.14		201,133.20	8,401.42		0.22		521,031.98			-	278,993.06	228,001.72				506,994.78	14,247.13
23	**SPED REIMBURSEMENT**	203,737.40				505,325.00				505,325.00			-		480,315.91				480,315.91	228,746.49
24	**RECEIPTS RESERVED FOR APPROP.**																			
	SEPTIC BETTERMENTS	66,318.80					3,916.85		207.29	4,124.14		(11,101.00)	(11,101.00)						-	59,341.94
	LIQUID INVESTMENT	461.54								-			-						-	461.54
	LANDFILL POSTCLOSURE	19,675.29								-			-						-	19,675.29
	LAW ENFORCEMENT FUND	-								-			-						-	-
	AMBULANCE FEES	1,003,163.52	759,937.02							759,937.02		(609,010.16)	(609,010.16)						-	1,154,090.38
	SALE OF LOTS - CENTRAL	103,554.63	6,900.00							6,900.00		(3,924.18)	(3,924.18)						-	106,530.45
	SALE OF LOTS - LAKENHAM	38,917.26	3,347.50							3,347.50		(1,479.87)	(1,479.87)						-	40,784.89
	SALE OF LOTS - UNION	87,103.34	7,650.00							7,650.00		(3,378.01)	(3,378.01)						-	91,375.33
	ROAD MACHINERY	151.77								-			-						-	151.77
	STATE AID TO LIBRARY	1,381.24								-			-						-	1,381.24
	Subtotal, Receipts Reserved	**1,320,727.39**	777,834.52		-	-	3,916.85	-	207.29	781,958.66	-	(628,893.22)	(628,893.22)	-	-	-	-	-	-	1,473,792.83
25	**REVOLVING FUNDS**																			
	RESTITUTIONS	11,305.92	500.00							500.00		(11,006.45)	(11,006.45)						-	799.47
	WETLANDS PROTECTION	13,051.79	4,737.00							4,737.00			-	90.00					90.00	17,698.79
	CONSULTANT'S FEE	53.75								-			-						-	53.75
	COLE PROPERTY	4,479.78								-			-						-	4,479.78
	INSURANCE REIMB < $20,000	6,422.47	7,589.53							7,589.53	11,006.45		11,006.45		6,395.49				6,395.49	18,622.96
	HAZARDOUS MATERIALS	11,412.68	15,670.00							15,670.00			-		3,285.04				3,285.04	23,797.64
	SCHOOL REVOLVING	127,566.13	113,426.12							113,426.12			-	26,678.85	148,164.81				174,843.66	66,148.59
	SCHOOL CHOICE REVOLVING	50,025.00	174,142.00							174,142.00			-	147,555.49					147,555.49	76,611.51
	EARTH REMOVAL/ROAD REPAIR	184,126.94	100,594.80							100,594.80			-		16,633.85				16,633.85	268,087.89
	GATRA	(1,301.58)	2,603.16							2,603.16		(1,301.58)	(1,301.58)						-	-
	ATWOOD HOUSE RENTALS	2,573.60	565.00							565.00			-						-	3,138.60
	SENIOR MEALS	1,023.92	15,147.00							15,147.00			-		11,350.02				11,350.02	4,820.90
	LOST/DAMAGED BOOKS	17,928.33	9,448.55							9,448.55			-		11,933.50				11,933.50	15,443.38
	RECREATION PROGRAMS	2,842.39	1,490.00							1,490.00			-		977.58				977.58	3,354.81
	Subtotal, Revolving Funds	**431,511.12**	445,913.16		-	-		-	-	445,913.16	11,006.45	(12,308.03)	(1,301.58)	174,324.34	198,740.29	-	-	-	373,064.63	503,058.07
8	**COMMUNITY PRESERVATION**	**2,211,247.06**		399,473.28		207,457.00		15,931.56		622,861.84					16,904.60	33,300.56		106,540.00	156,745.16	2,677,363.74
29	**SPECIAL REVENUE FUNDS**																			
	VILLAGE GREEN GIFT	1,541.68								-			-						-	1,541.68
	BORREGO TOWN TECH	25,000.00							25,000.00	25,000.00			-			48,119.11			48,119.11	1,880.89
	JULIAN GROVE DONATIONS	1,000.00								-			-						-	1,000.00
	FOREST ST PLAYGROUND	350.00								-			-						-	350.00
	SHURTLEFF PARK	106.60								-			-						-	106.60
	250TH BDAY CELEBRATION	1,000.00								-			-						-	1,000.00
	WALKING TRAILS	7,469.03						27.64		27.64			-						-	7,496.67
	TAUNTON RIVER WATERSHED	1,620.05								-			-						-	1,620.05
	EMA/FIRE STATION GIFT	-							190,000.00	190,000.00			-						-	190,000.00

TOWN OF CARVER
STATEMENT OF CHANGES DETAIL AS OF JUNE 30, 2016

FUND #	Fund Name	7/1/2015 Opening Balance	Revenues: Charges for Services/Fees	CPA Surcharge, Liens & Interest	Federal	State	Betterment Revenue	Interest	Other	Total Revenues	Interfund Transfers In	Interfund Transfers Out	Transfers (Net)	Expenditures: Salaries	Expenses	Capital Outlay	Construction	Debt Service	Total Expenditures	6/30/2016 Ending Balance
	MAKEPEACE HOUSING GRANT	300.00								-			-						-	300.00
	INTERNSHIP	2,602.50								-			-	160.00					160.00	2,442.50
	TAPPING THE ARTISTIC SKILLS	1,500.98								-			-						-	1,500.98
	CELEBRATING CARVER AGRI	-							2,500.00	2,500.00			-		2,100.00				2,100.00	400.00
	LAKENHAM GREEN GIFT	7,582.50								-			-						-	7,582.50
	BUCKMAN PARK GIFT	2,054.49								-			-						-	2,054.49
	COMM ON DISABILITY GIFTS	250.00								-			-						-	250.00
	POLICE GIFT	813.02								-			-		813.02				813.02	-
	EDAVILLE GIFT	6,000.00								-			-		3,432.00				3,432.00	2,568.00
	BOSTON EDISON GIFT	1,687.68								-			-		1,687.68				1,687.68	-
	DRUG ACCOUNT	7,521.45							2,949.22	2,949.22			-		5,266.70				5,266.70	5,203.97
	POLICE CITIZENS ACADEMY	5,000.00								-			-						-	5,000.00
	POLICE BICYCLE PATROL								2,150.00	2,150.00			-		1,668.96				1,668.96	481.04
	FIRE GIFT	9,300.42							10,500.00	10,500.00			-		4,122.98				4,122.98	15,677.44
	MAXIM GIFT	76.95								-			-						-	76.95
	EMS GIFTS	429.73							211.18	211.18			-		140.32				140.32	500.59
	FY15 FEMA SNOW	(27,579.19)				27,579.19				27,579.19			-						-	-
	ENTERGY DIRECTOR	108,546.43							118,711.13	118,711.13	1,239.45	(10,000.00)	(8,760.55)	67,023.33	8,904.76				75,928.09	142,568.92
	CIVIL DEFENSE TRAINING	5,006.40							34,085.50	34,085.50			-	32,402.52	5,447.21				37,849.73	1,242.17
	ANIMAL CONTROL GIFT	182.55								-			-						-	182.55
	SCHOOL HOME ASSOC	5.07								-			-						-	5.07
	TECHNICAL REVIEW	170,578.40							60,151.00	60,151.00			-		28,047.93				28,047.93	202,681.47
	GATRA	-							106,831.24	106,831.24	1,301.58		1,301.58	98,417.37	12,198.00				110,615.37	(2,482.55)
	CARVER ROOM GIFT LIBRARY	584.53								-			-						-	584.53
	LIBRARY DONATION	8,170.90							200.00	200.00			-		2,064.59				2,064.59	6,306.31
	RECREATION GIFT	154.27								-			-						-	154.27
	HISTORICAL COMM GIFT	2,338.30								-			-		20.00				20.00	2,318.30
	HISTORICAL SAVERY GIFT	191.90								-			-						-	191.90
	Subtotal, Other SRF	**351,386.64**	-		-	27,579.19		27.64	553,289.27	580,896.10	2,541.03	(10,000.00)	(7,458.97)	198,003.22	75,914.15	48,119.11	-	-	322,036.48	602,787.29
	TOTAL SPECIAL REVENUE	4,696,051.06	1,535,244.82	399,473.28	1,595,632.40	893,133.69	11,199.35	16,071.71	579,314.58	5,030,069.83	13,547.48	(651,201.25)	(637,653.77)	1,402,704.82	1,758,668.58	81,419.67	0.00	106,540.00	3,349,333.07	5,739,134.05
30	**CAPITAL PROJECTS**	141,680.33				1,056,523.00			30,867,610.62	31,924,133.62	485,000.00		485,000.00			1,784,073.81	7,131,116.06		8,915,189.87	23,635,624.08
31	**COLE PROPERTY**	145,555.81								-			-		15,555.81		130,000.00		145,555.81	-
33	**HIGHWAY IMPROVEMENTS**	(23,858.32)				605,970.37				605,970.37			-				582,112.24		582,112.24	(0.19)
	TOTAL CAPITAL PROJECTS	263,377.82	-		-	1,662,493.37		-	30,867,610.62	32,530,103.99	485,000.00	-	485,000.00	-	15,555.81	1,784,073.81	7,843,228.30	-	9,642,857.92	23,635,623.89
61	**CRANBERRY VILLAGE**	192,896.20	65,367.86					774.60		66,142.46		(1,954.00)	(1,954.00)		43,168.07				43,168.07	213,916.59
65	**NORTH CARVER WATER DISTR**	239,114.13	128,432.85	8,261.42	43,225.37		193,834.34	1,642.14		375,396.12	240,472.00	(65,488.00)	174,984.00	1,403.92	196,059.27	10,852.03		256,506.00	464,821.22	324,673.03
	TOTAL ENTERPRISE FUND	432,010.33	193,800.71		43,225.37	-		2,416.74	-	441,538.58	240,472.00	(67,442.00)	173,030.00	1,403.92	239,227.34	10,852.03	-	256,506.00	507,989.29	538,589.62
81	**NON-EXPENDABLE/EXPENDABLE TRUSTS**																			
	LAKENHAM PERPETUAL CARE	35,931.62						853.73	1,550.00	2,403.73		(326.12)	(326.12)						-	38,009.23
	CENTRAL PERPETUAL CARE	39,038.96						896.38	2,750.00	3,646.38		(265.36)	(265.36)						-	42,419.98
	UNION PERPETUAL CARE	35,883.39						868.62	4,000.00	4,868.62		(336.29)	(336.29)						-	40,415.72
	WENHAM PERPETUAL CARE	1,632.27						37.90		37.90		(34.40)	(34.40)						-	1,635.77
	J MURDOCK PERPETUAL CARE	16,202.92						374.76		374.76		(465.48)	(465.48)						-	16,112.20
	RADCLIFFE PERPETUAL CARE	9,709.60						224.59		224.59		(278.05)	(278.05)						-	9,656.14
	WASHBURN PERPETUAL CARE	393.95						9.13		9.13		(8.01)	(8.01)						-	395.07
	BURGESS PERPETUAL CARE	6,484.41						149.15		149.15		(270.63)	(270.63)						-	6,362.93
	FREMAN POOR NEEDY	16,544.54						387.41		387.41			-						-	16,931.95
	HARRINGTON CEMETERY	8,374.28						192.58		192.58		(349.51)	(349.51)						-	8,217.35
	BC LOOK CEMETERY	3,724.93						86.12		86.12		(109.09)	(109.09)						-	3,701.96
	ERICKSON CEMETERY	232.34						5.44		5.44			-						-	237.78
	ATWOOD CEMETERY	97.59						2.27		2.27			-						-	99.86
	BC LOOK SPECIAL	4,500.25						105.38		105.38			-						-	4,605.63
	ROSEWELL SHURTLETT	1,117.54						26.18		26.18			-						-	1,143.72
	BENJAMIN ELLIS	8,941.15						209.41		209.41			-						-	9,150.56
	TB GRIFFITH	5,191.08						121.56		121.56			-						-	5,312.64
	WILLIAM SAVERY	9,516.23						222.83		222.83			-						-	9,739.06
	COBB-SHURTLEFF	4,879.60						114.27		114.27			-						-	4,993.87
	ROSE COLE	3,869.83						90.64		90.64			-						-	3,960.47
	ROSE COLE LIBRARY	1,358.15						31.78		31.78			-						-	1,389.93
	M JEWETT LIBRARY	535.60						12.39		12.39			-						-	547.99
	E SAVERY LIBRARY	582.64						13.51		13.51			-						-	596.15
	S MCFARLIN PARKWAY	1,532.64						35.90		35.90			-						-	1,568.54
	A ATWOOD LIBRARY	34,014.06						796.55		796.55			-						-	34,810.61
	HENRY SHAW LIBRARY	12,688.97						297.34		297.34			-						-	12,986.31
	ELIZABETH SNOW SCHOLARSHIP	33,352.69						780.72		780.72			-						-	34,133.41
	MCGRATH (ASPCA)	3,659.49						85.65		85.65			-						-	3,745.14
	Subtotal, Other Exp/Non-Exp Trust	299,990.72	0.00		0.00	0.00		7,032.19	8,300.00	15,332.19	0.00	(2,442.94)	(2,442.94)	0.00	0.00	0.00	0.00	0.00	0.00	312,879.97
82	**OTHER TRUST FUNDS**																			
	STABILIZATION FUND	1,809,719.11						10,929.76		10,929.76	578,035.00		578,035.00						-	2,398,683.87
	POST WAR REHAB	5,006.23						118.69		118.69			-						-	5,124.92
	CONSERVATION TRUST	232,412.64						5,237.78	8,104.42	13,342.20			-						-	245,754.84
	HOUSING TRUST	85,847.46						2,010.38		2,010.38			-						-	87,857.84
	OPEB TRUST FUND	0.00							138,498.01	138,498.01	220,799.00		220,799.00		120,799.00				120,799.00	238,498.01
	CAPITAL AND DEBT STABILIZATION	722,358.00						3,944.65		3,944.65	2,139,858.00	(2,420,471.90)	(280,613.90)						-	445,688.75
	CAPITAL BUILDING STABILIZATION	40,512.21						3,958.44		3,958.44		(37,883.00)	(37,883.00)						-	6,587.65

TOWN OF CARVER
STATEMENT OF CHANGES DETAIL AS OF JUNE 30, 2016

			Revenues											Expenditures						
FUND #	Fund Name	7/1/2015 Opening Balance	Charges for Services/Fees	CPA Surcharge, Liens & Interest	Federal	State	Betterment Revenue	Interest	Other	Total Revenues	Interfund Transfers In	Interfund Transfers Out	Transfers (Net)	Salaries	Expenses	Capital Outlay	Construction	Debt Service	Total Expenditures	6/30/2016 Ending Balance
	WATER BETTERMENT STABILIZATION	0.00						96.96		96.96	28,359.00		28,359.00						-	28,455.96
	COMPENSATED ABSENCES	0.00								-	75,000.00		75,000.00	8,413.70					8,413.70	66,586.30
	Subtotal, Other Trusts	2,895,855.65	0.00		0.00	0.00		26,296.66	146,602.43	172,899.09	3,042,051.00	(2,458,354.90)	583,696.10	8,413.70	120,799.00	0.00	0.00	0.00	129,212.70	3,523,238.14
	TOTAL TRUST FUNDS	3,195,846.37	-		-	-		33,328.85	154,902.43	188,231.28	3,042,051.00	(2,460,797.84)	581,253.16	8,413.70	120,799.00	-	-	-	129,212.70	3,836,118.11

		7/1/2015 Balance	Receipts	Disbursements	6/30/2016 Balance
91	**AGENCY:**				
	DUE FROM ABUTTERS	2,880.39	850.00	186.24	3,544.15
	POLICE DETAILS	(67,450.55)	388,884.88	327,460.18	(6,025.85)
	DUE FROM BATG	(135,480.23)			(135,480.23)
	SPORTING LICENSES	58.45			58.45
	DUE TO TOWN CLERK	89.65	1,179.00	1,179.00	89.65
	FIREARMS RECORDKEEPING	2,720.00	25,955.00	23,617.50	5,057.50
	STUDENT ACTIVITIES - ELEMEN	34,247.46	56,662.81	51,317.02	39,593.25
	MEN'S BASKETBALL	-	1,150.74	1,150.74	-
	STUDENT ACTIVITIES - HIGH SCHOOL	59,753.13	306,187.17	310,912.83	55,027.47
	ROCKY GOMES SCHOLARSHIP	-	600.00	500.00	100.00
	DARIA AMARAL SCHOLARSHIP	61.91	1.44		63.35
	OTHER SCHOLARSHIPS	24,634.70	21,570.78	17,600.00	28,605.48
	ERWIN WASHBURN SCHOLARSHIP	107.57	3.06	-	110.63
	DUE TO REFUSE DISPOSAL	40.00	23,534.94	23,494.94	80.00
	BID DEPOSITS		650.00		650.00
	DUE TO CULTURAL COUNCIL	187.89			187.89
	DUE TO SILVER LAKE/NSTAR	-	733,719.60	733,719.60	-
		(78,149.63)	1,560,949.42	1,491,138.05	(8,338.26)
					#REF!

COMMUNITY PRESERVATION FUND REPORT
City/Town of Carver
Fiscal Year Ended June 30, 2016
Surcharge % 3

1	Total fund balance from prior year (PY) report (Form CP-2)		$2,211,246.00
	New Revenues/OFU		
2	Proceeds from bonds and notes		
3	Collections from community preservation surcharge		392,507.00
4	Distributions from State trust fund		207,457.00
5	Earnings on investments		15,932.00
6	Gifts, Grants, Donations		0.00
7	Other - Tax Liens		6,966.00
	Total New Revenue:		**622,862.00**
	Expenditures/OFU		
8	Expenditures:		
	Open Space		
	Historic Resources	-	
	Community Housing		
	Other (Community Recreation)	47,855.00	47,855.00
9	Expenditures for Debt Service:		
	Open Space	106,540.00	
	Historic Resources		
	Community Housing		
	Other (Community Recreation)		106,540.00
10	Administrative Expenses		2,349.00
11	Other		-
	Total Expenditures/OFU:		**156,744.00**
	Total Fund Balance June 30, 2016 (Detail Following):		***$2,677,364.00***

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

1	Fund Balance Reserved for Encumbrances (3211)	1,613,880.00	
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)	266,435.00	
6	Fund Balance Reserved for Special Purposes (3280)		
7	Fund Balance Reserved for Community Preservation Act (3320)/Undesignated (3590)	690,914.00	
8	**Total Community Preservation Fund Balance June 30, 2016**		***2,677,364.00***

TOWN OF CARVER

COMBINING BALANCE SHEET-CAPITAL PROJECTS FUND
June 30, 2016

	30 Capital Projects	31 Cole Property	33 Highway Chap 90	Totals (Memo Only)
Assets				
Cash and investments	24,159,545.92	-	(0.19)	24,159,545.73
Intergovernmental receivables				-
	24,159,545.92	-	(0.19)	24,159,545.73
Liabilities and Fund Balance				
Warrants/Accounts payable	523,921.84	-		523,921.84
Contracts payable-retainage				-
Notes payable				-
Deferred revenue-intergovernmental				-
Total liabilities	523,921.84	-	-	523,921.84
Fund balance:				
Reserved for specific purposes	23,635,624.08	-	(0.19)	23,635,623.89
Total fund balance	23,635,624.08	-	(0.19)	23,635,623.89
	24,159,545.92	-	(0.19)	24,159,545.73

TOWN OF CARVER
CAPITAL PROJECTS FUND DETAIL
FY2016

	Department	Fund Balance 7/1/2015	Receipts/ Operating Transfers In	Expenditures/ Transfers Out	Fund Balance 6/30/2016
	General Government				
	Industrial Development Committee:				
	Savary Ave. Land Dev	4,323.00			4,323.00
	Buildings and Grounds:				
	Town Hall Addition	4,062.62			4,062.62
1	**Painting Projects**	0.00			0.00
	Public Safety				
	Fire Department:				
	S. Carver Station - equip & furnish	61,894.19			61,894.19
1	SCBA Air Tanks	0.00			0.00
	Fire Station	(264,763.45)	8,430,000.00	4,860,971.09	3,304,265.46
	Fire Engines	0.00	1,770,000.00	1,756,099.32	13,900.68
	Ambulance:				
	Purchase/Equip Ambulance	108.32			108.32
	Education				
2	2009 Feasability Study	0.00			0.00
	Jr and High School Addition	1,198.61			1,198.61
	School Repair	1,556.14			1,556.14
2	Schematic Design	0.00			0.00
1	Replace Septic System	31,930.00			31,930.00
1	John Deere Tracto	4,000.05			4,000.05
1	Replace Hot Water Heaters	0.00			0.00
1	(2) 77 - Passenger Buses	777.00			777.00
1	(2) Mini Vans	8,702.00			8,702.00
1	(2) Double Deck Convention Ovens	5,012.00			5,012.00
	Elementary School	266,609.00	22,209,133.62	2,298,119.46	20,177,623.16
	Public Works				
1	DPW Cab and Chasis	11,073.85			11,073.85
1	4x4 SUV	5,197.00			5,197.00
	Total	**141,680.33**	**32,409,133.62**	**8,915,189.87**	**23,635,624.08**

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

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

Deficits are due to accounting standards which do not recognize debt proceeds until debt is issued long-term.
These Projects are being funded by a BAN of $2,000,000

TOWN OF CARVER

COMBINING BALANCE SHEET-WATER FUND
June 30, 2016

	61 Cran Village	65 NCWD	Totals (Memo Only)
Assets			
Cash and investments	214,006.59	332,646.37	546,652.96
User charges receivable	7,220.05	1,098.26	8,318.31
Betterment deferrals		4,259.86	4,259.86
Betterment liens		2,530.63	2,530.63
Betterments receivable		4,115.07	4,115.07
Unapportioned betterments receiv		1,255,591.16	1,255,591.16
	221,226.64	1,600,241.35	1,821,467.99
Liabilities and Fund Balance			
Warrants/Accounts payable	90.00	7,973.34	8,063.34
Contracts payable-retainage			-
Notes payable			-
Deferred revenue-user charges	7,220.05	1,267,594.98	1,274,815.03
Total liabilities	7,310.05	1,275,568.32	1,282,878.37
Fund balance:			
Reserved for encumbrances	-	6,237.18	6,237.18
Reserved for continued approp.	3,969.96		3,969.96
Reserved for expenditures	-	45,298.00	45,298.00
Reserved for future debt service	-		-
Unreserved fund balance	209,946.63	273,137.85	483,084.48
Total fund balance	213,916.59	324,673.03	538,589.62
	221,226.64	1,600,241.35	1,821,467.99

TOWN OF CARVER

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-WATER FUND
Period ending June 30, 2016

	61 Cran Village	65 NCWD	Totals (Memo Only)
Revenues:			
Charges for services	65,367.86	128,432.85	193,800.71
Betterments		193,834.34	193,834.34
Liens redeemed		1,786.72	1,786.72
Interest and penalties		6,474.70	6,474.70
Federal income		43,225.37	43,225.37
Interest income	774.60	1,642.14	2,416.74
Other fees			-
	66,142.46	375,396.12	441,538.58
Expenditures:			
Salaries		1,403.92	1,403.92
Expenses	43,168.07	196,059.27	239,227.34
Capital Outlay		10,852.03	10,852.03
Construction			-
Land Acquisition			-
Debt Service		256,506.00	256,506.00
Total Public Works expenses	43,168.07	464,821.22	507,989.29
Excess (deficit) of revenues over (under) expenditures	22,974.39	(89,425.10)	(66,450.71)
Other Financing Sources/(Uses):			
Bond Proceeds			-
Transfer from Other Funds		240,472.00	240,472.00
Transfer to Other Funds	(1,954.00)	(65,488.00)	(67,442.00)
	(1,954.00)	174,984.00	173,030.00
Fund Balance, June 30, 2015	192,896.20	239,114.13	432,010.33
Fund Balance, June 30, 2016	213,916.59	324,673.03	538,589.62
	-	-	-

TOWN OF CARVER

COMBINING BALANCE SHEET-TRUST & AGENCY
June 30, 2016

	81 Non-Expendable and Expendable Trusts	82 Other Trusts	89 Agency	Totals (Memo Only)
Assets				
Cash and investments	312,879.97	3,523,238.14	(118,732.56)	3,717,385.55
Accounts receivable		20,894.33	154,188.80	175,083.13
	312,879.97	3,544,132.47	35,456.24	3,892,468.68
Liabilities and Fund Balance				
Warrants/Accounts payable			10,220.00	10,220.00
Contracts payable-retainage				-
Other liabilities				-
Notes payable				-
Deferred revenue-intergovernmental		20,894.33	33,574.50	54,468.83
Total liabilities	-	20,894.33	43,794.50	64,688.83
Fund balance:				
Reserved for specific purposes	312,879.97	3,523,238.14	(8,338.26)	3,827,779.85
Total fund balance	312,879.97	3,523,238.14	(8,338.26)	3,827,779.85
	312,879.97	3,544,132.47	35,456.24	3,892,468.68

TOWN OF CARVER

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-TRUST & AGENCY FUNDS
Period ending June 30, 2016

	81 Non-Expendable and Expendable Trusts	82 Other Trusts	89 Agency	 Totals (Memo Only)
Revenues:				
State Grants				-
Other Revenue	8,300.00	8,104.42	194,244.60	210,649.02
Interest Income	7,032.19	26,296.66		33,328.85
Change in market value of inv		138,498.01		138,498.01
Deposits			1,172,061.48	1,172,061.48
	15,332.19	172,899.09	1,366,306.08	1,554,537.36
Expenditures:				
General government		129,212.70		129,212.70
Public safety			182,217.65	182,217.65
Education				-
Public works				-
Human services				-
Culture and recreation				-
Return of deposits			1,163,677.87	1,163,677.87
	-	129,212.70	1,345,895.52	1,475,108.22
Excess (deficit) of revenues over (under) expenditures	15,332.19	43,686.39	20,410.56	79,429.14
Other Financing Sources/(Uses):				
Bond Proceeds				-
Transfer from Other Funds		3,042,051.00	67,451.00	3,109,502.00
Transfer to Other Funds	(2,442.94)	(2,458,354.90)		(2,460,797.84)
	(2,442.94)	583,696.10	67,451.00	648,704.16
Fund Balance, June 30, 2015	299,990.72	2,895,855.65	(96,199.82)	3,099,646.55
Fund Balance, June 30, 2016	312,879.97	3,523,238.14	(8,338.26)	3,827,779.85
	-	-	-	-