TABLE OF CONTENTS

CITY/TOWN OF CARVER, MASSACHUSETTS
Combined Balance Sheet - All Fund Types and Account Groups
as of June 30, 2018
(Unaudited)

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types	Account Groups	Totals
	General	Special Revenue	Capital Projects	Enterprise	Internal Services	Trust and Agency	Long-term Debt	(Memorandum Only)
ASSETS								
Cash and cash equivalents	6,271,984.00	6,171,603.00	6,132,001.00	655,559.00		5,401,833.00		24,632,980.00
Investments						895,625.00		895,625.00
Receivables:								-
Personal property taxes	45,765.00							45,765.00
Real estate taxes	541,275.00							541,275.00
Deferred taxes								-
Allowance for abatements and exemptions	(523,963.00)							(523,963.00)
Special assessments		56,778.00		1,114,913.00				1,171,691.00
Tax liens	540,227.00							540,227.00
Tax foreclosures	329,904.00	375.00						330,279.00
Motor vehicle excise	198,578.00							198,578.00
Other excises	9.00							9.00
User Charges		243,983.00		4,667.00		76,480.00		325,130.00
Departmental	9,371.00	32,220.00				20,894.00		62,485.00
Other receivables		19,457.00						19,457.00
Due to/from other funds								-
Due from other governments	338,370.00	222,117.00						560,487.00
Prepaids								-
Inventory								-
Fixed assets, net of accumulated depreciation								-
Amounts to be provided - payment of bonds							32,288,198.00	32,288,198.00
Amounts to be provided - vacation and sick leave								-
Total Assets	7,751,520.00	6,746,533.00	6,132,001.00	1,775,139.00	-	6,394,832.00	32,288,198.00	61,088,223.00
LIABILITIES AND FUND EQUITY								
Liabilities:								
Deferred revenue								-
Real and personal property taxes	63,077.00							63,077.00
Deferred taxes								-
Prepaid taxes/fees								-
Special assessments		56,778.00		1,114,913.00				1,171,691.00
Tax liens	540,227.00							540,227.00
Tax foreclosures	329,904.00	375.00						330,279.00
Motor vehicle excise	198,578.00							198,578.00
Other excises	9.00							9.00
User Charges		243,983.00		4,667.00		57,370.00		306,020.00
Departmental	9,371.00	9,324.00				20,894.00		39,589.00
Deposits receivable								-
Other receivables		19,457.00						19,457.00
Due from other governments	270,006.00							270,006.00
Due to other governments								-
Accounts payable								-
Warrants payable	771,502.00	66,627.00	1,571,076.00	27,052.00		87,620.00		2,523,877.00
Accrued payroll and withholdings	316,762.00							316,762.00
Other liabilities	374,222.00					97,339.00		471,561.00
IBNR								-
Bonds payable							32,288,198.00	32,288,198.00
Notes payable			3,000,000.00					3,000,000.00
Vacation and sick leave liability								-
Total Liabilities	2,873,658.00	396,544.00	4,571,076.00	1,146,632.00	-	263,223.00	32,288,198.00	41,539,331.00
Fund Equity:								
Reserved for encumbrances	69,164.00			5,000.00				74,164.00
Reserved for expenditures	250,000.00		1,569,020.00					1,819,020.00
Reserved for continuing appropriations	2,696,443.00	2,205,171.00						4,901,614.00
Reserved for petty cash								-
Reserved for appropriation deficit								-
Reserved for snow and ice deficit								-
Reserved for debt Service								-
Reserved for premiums								-
Reserved fund balance						68,125.00		68,125.00
Undesignated fund balance	1,862,255.00	4,144,818.00	(8,095.00)	623,507.00		6,063,484.00		12,685,969.00
Unreserved retained earnings								-
Investment in capital assets								-
Total Fund Equity	4,877,862.00	6,349,989.00	1,560,925.00	628,507.00	-	6,131,609.00	-	19,548,892.00
Total Liabilities and Fund Equity	7,751,520.00	6,746,533.00	6,132,001.00	1,775,139.00	-	6,394,832.00	32,288,198.00	61,088,223.00
PROOF	-	-	-	-	-	-	-	-

TOWN OF CARVER
FY19 GENERAL FUND TRIAL BALANCE

Account #	Account Description	Type	Beginning Balance	Debit	Credit	Ending Balance
01-1000-1020	PETTY CASH	Asset	100	0	0	100
01-1000-1040	CASH	Asset	6271883.81	56562580.09	56331296.92	6503166.98
01-1200-1210-00	A/R - 2000 PERSONAL PROPERTY	Asset	704.58	0	704.58	0
01-1200-1210-01	A/R - 2001 PERSONAL PROPERTY	Asset	745.84	0	745.84	0
01-1200-1210-02	A/R - 2002 PERSONAL PROPERTY	Asset	755.71	0	755.71	0
01-1200-1210-03	A/R - 2003 PERSONAL PROPERTY	Asset	584.29	0	584.29	0
01-1200-1210-04	A/R - 2004 PERSONAL PROPERTY	Asset	578.69	0	578.69	0
01-1200-1210-05	A/R - 2005 PERSONAL PROPERTY	Asset	495.22	0	495.22	0
01-1200-1210-06	A/R - 2006 PERSONAL PROPERTY	Asset	279.06	0	252.67	26.39
01-1200-1210-07	A/R - 2007 PERSONAL PROPERTY	Asset	318.58	0	267.04	51.54
01-1200-1210-08	A/R - 2008 PERSONAL PROPERTY	Asset	616.6	0	275.99	340.61
01-1200-1210-09	A/R - 2009 PERSONAL PROPERTY	Asset	1209.75	0	283.08	926.67
01-1200-1210-10	A/R - 2010 PERSONAL PROPERTY	Asset	497.43	0	297.06	200.37
01-1200-1210-11	A/R - 2011 PERSONAL PROPERTY	Asset	1008.95	0	34.77	974.18
01-1200-1210-12	A/R - 2012 PERSONAL PROPERTY	Asset	1201.22	0	31.93	1169.29
01-1200-1210-13	A/R - 2013 PERSONAL PROPERTY	Asset	4377.82	0	32.23	4345.59
01-1200-1210-14	A/R - 2014 PERSONAL PROPERTY	Asset	1910.35	0	43.73	1866.62
01-1200-1210-15	A/R - 2015 PERSONAL PROPERTY	Asset	3235.48	0	19.58	3215.9
01-1200-1210-16	A/R - 2016 PERSONAL PROPERTY	Asset	4200.2	0	816.16	3384.04
01-1200-1210-17	A/R - 2017 PERSONAL PROPERTY	Asset	9254	0	1358.45	7895.55
01-1200-1210-18	A/R - 2018 PERSONAL PROPERTY	Asset	13008.58	95.2	2562.87	10540.91
01-1200-1210-19	A/R - 2019 PERSONAL PROPERTY	Asset	0	2988146.65	2977195.43	10951.22
01-1200-1210-99	A/R - 1999 PERSONAL PROPERTY	Asset	782.99	0	782.99	0
01-1200-1215-19	A/R - 2019 PP TAX AGREEMENTS	Asset	0	96956.01	77172.92	19783.09
01-1200-1220-17	A/R - 2017 REAL ESTATE	Asset	9059.33	11083.3	20142.63	0
01-1200-1220-18	A/R - 2018 REAL ESTATE	Asset	532215.32	47154.32	573405.8	5963.84
01-1200-1220-19	A/R - 2019 REAL ESTATE	Asset	0	23045060.31	22741636.25	303424.06
01-1200-1230-04	ALLOW. FOR ABATEMENTS Pre-2005	Asset	-9418.5	0	0	-9418.5
01-1200-1230-05	ALLOW. FOR ABATEMENTS 2005	Asset	-10542.09	0	0	-10542.09
01-1200-1230-06	ALLOW. FOR ABATEMENTS 2006	Asset	-15224.67	0	0	-15224.67
01-1200-1230-07	ALLOW. FOR ABATEMENTS 2007	Asset	-17886.6	0	0	-17886.6
01-1200-1230-09	ALLOW. FOR ABATEMENTS 2009	Asset	-139.4	0	0	-139.4
01-1200-1230-10	ALLOW. FOR ABATEMENTS 2010	Asset	-72031.93	0	0	-72031.93
01-1200-1230-11	ALLOW. FOR ABATEMENTS 2011	Asset	-110593.08	0	0	-110593.08
01-1200-1230-12	ALLOW. FOR ABATEMENTS 2012	Asset	-65084.35	0	0	-65084.35
01-1200-1230-13	ALLOW. FOR ABATEMENTS 2013	Asset	-32656.06	0	0	-32656.06
01-1200-1230-14	ALLOW. FOR ABATEMENTS 2014	Asset	9702.42	0	0	9702.42
01-1200-1230-15	ALLOW. FOR ABATEMENTS 2015	Asset	-11360.51	0	0	-11360.51
01-1200-1230-16	ALLOW. FOR ABATEMENTS 2016	Asset	-77890.89	0	0	-77890.89
01-1200-1230-17	ALLOW. FOR ABATEMENTS 2017	Asset	-57467.61	11083.3	11083.3	-57467.61
01-1200-1230-18	ALLOW. FOR ABATEMENTS 2018	Asset	-53369.67	6818.93	6186.68	-52737.42
01-1200-1230-19	ALLOW. FOR ABATEMENTS 2019	Asset	0	230314.73	260736.76	-30422.03
01-1200-1240	TAX LIENS RECEIVABLE	Asset	540226.62	376372.51	293259.17	623339.96
01-1200-1256	TAX DEFERRAL, CLAUSE 41A	Asset	0	22153.52	11076.76	11076.76
01-1200-1260-12	2012 MOTOR VEHICLE EXCISE A/R	Asset	0	147.92	147.92	0
01-1200-1260-13	2013 MOTOR VEHICLE EXCISE A/R	Asset	5359.24	0	645.63	4713.61
01-1200-1260-14	2014 MOTOR VEHICLE EXCISE A/R	Asset	7125.94	0	1078.02	6047.92
01-1200-1260-15	2015 MOTOR VEHICLE EXCISE A/R	Asset	10005.02	0	2310.62	7694.4
01-1200-1260-16	2016 MOTOR VEHICLE EXCISE A/R	Asset	16677.99	2500.62	7320.63	11857.98
01-1200-1260-17	2017 MOTOR VEHICLE EXCISE A/R	Asset	35963.13	1362.32	21502.77	15822.68
01-1200-1260-18	2018 MOTOR VEHICLE EXCISE A/R	Asset	123446.19	229921.06	313639.56	39727.69
01-1200-1260-19	2019 MOTOR VEHICLE EXCISE A/R	Asset	0	3072679.68	2940884.99	131794.69
01-1200-1270-19	A/R - 2019 PILOT	Asset	0	48195.23	48195.23	0
01-1300-1341	DEPT A/R - TRAILER COACH	Asset	9	119880	119313	576
01-1300-1343	DEPT A/R - TIPPING FEES	Asset	9370.6	112220.45	108442.69	13148.36
01-1700-1720	DUE FROM COMMONWEALTH	Asset	68364	1020393	173019	915738
01-1700-1721	DUE FROM STATE - VETERANS	Asset	270006.31	172791.64	190983.75	251814.2
01-1800-1880	TAX FORECLOSURES	Asset	329904.37	225530.47	327193.87	228240.97
01-2000-2020	ACCOUNTS PAYABLE	Liability	-771501.81	771501.81	727120.2	-727120.2
01-2100-2121	FIT WITHHOLDINGS PAYABLE	Liability	0	1873042.04	1873042.04	0
01-2100-2123	TAX LEVY	Liability	0	4935.13	4935.13	0
01-2100-2124	F.I.C.A. WITHHOLDINGS PAYABLE	Liability	0	315730.61	315730.61	0
01-2100-2130	STATE TAX W/H'S PAYABLE	Liability	0	984019.7	984019.7	0
01-2100-2140	COUNTY RETIREMENT W/H'S	Liability	0	696851.69	696851.69	0
01-2100-2141	TEACHERS RETIREMENT W/H'S	Liability	0	1288504.81	1288504.81	0
01-2100-2145	TAX SHELTERED ANNUITIES (TSA'S	Liability	0	203417	203417	0
01-2100-2146	VOYA MANDATORY DEFERRED COMP. WI	Liability	0	121764.65	121764.65	0
01-2100-2147	NATIONWIDE DEFERRED COMP W/H'S	Liability	0	6950	6550	400
01-2100-2148	VOYA VOLUNTARY DEFERRED COMPENSATION WI	Liability	0	181863	181863	0
01-2100-2150	100% EMPLOYEE PAID LIFE INS.	Liability	0	9657.11	9657.11	0
01-2100-2151	LIFE INSURANCE W/H'S PAYABLE	Liability	-219.25	7636.72	7589.09	-171.62
01-2100-2152	SPECIAL LIFE INSURANCE W/H'S	Liability	-371.7	20613.32	20783.15	-541.53
01-2100-2153	VISION BCBS W/HS	Liability	-2177.47	10934.8	11010	-2252.67
01-2100-2154	BCBS WITHHOLDINGS PAYABLE	Liability	-230128.47	1460337.05	1493064.73	-262856.15
01-2100-2155	PILGRIM HEALTH W/H'S PAYABLE	Liability	-67612.64	128619.95	110390.49	-49383.18
01-2100-2156	MTA DISABILITY W/H'S	Liability	0	5707.5	5707.5	0
01-2100-2157	MASS MUTUAL LIFE INS WH	Liability	914.08	13749.9	14675.69	-11.71
01-2100-2161	CONCORD HERITAGE DISABILITY WI	Liability	0	1106.46	1106.46	0
01-2100-2162	DENTAL WITHHOLDINGS PAYA	Liability	-16183.98	94071.87	98037.53	-20149.64
01-2100-2163	CAIC CRITICAL CARE INS PAYABLE	Liability	-22.89	29503.09	29503.09	-22.89
01-2100-2164	AFLAC LIFE INS PAYABLE	Liability	0	12056.32	12056.12	0.2

TOWN OF CARVER
FY19 GENERAL FUND TRIAL BALANCE

Account #	Account Description	Type	Beginning Balance	Debit	Credit	Ending Balance
01-2100-2166	AFLAC DENTAL WITHHOLDINGS PAYA	Liability	0	1422.72	1422.72	0
01-2100-2171	POLICE UNION DUES WITHHOLDINGS	Liability	0	10560	10560	0
01-2100-2172	D.P.W. UNION DUES WITHHOLDINGS	Liability	0	6360.85	6360.85	0
01-2100-2173	TEACHERS ASSOCIATION DUES WITH	Liability	0	124101.72	124101.72	0
01-2100-2174	DISPATCHER UNION DUES WITHHOLD	Liability	0	2240.02	2240.02	0
01-2100-2175	CLERICAL UNION DUES WITHHOLDIN	Liability	0	6771.81	6771.81	0
01-2100-2176	BUS DRIVERS UNION DUES	Liability	0	1194.24	1194.24	0
01-2100-2177	SCHOOL CUSTODIANS UNION DUES W	Liability	0	4911.5	4554.2	357.3
01-2100-2178	PARAPROFESSIONAL UNION DUES	Liability	0	13554.76	13554.76	0
01-2100-2191	MEDICAL FLEX	Liability	-959.71	44300.27	43243.22	97.34
01-2100-2192	DEPENDENT FLEX	Liability	0	6275.42	6225.42	50
01-2100-2193	FLEX ADMINISTRATION FEE	Liability	0	1473.74	1361.39	112.35
01-2100-2194	COBRA ADMINISTRATION FEE	Liability	0	51.53	56.65	-5.12
01-2100-2196	COURT DEDUCTIONS WITHHOLDINGS	Liability	0	8400	8400	0
01-2500-2520	TAILINGS	Liability	-52790.83	331	331	-52790.83
01-2500-2540	PB - MULCAHY 157 NO MAIN R&I	Liability	0	2619.21	6500	-3880.79
01-2500-2541	PB - PRIOLO 0 PLYMOUTH R&I	Liability	0	3107.25	9400	-6292.75
01-2500-2542	PB - 72 CENTER ST R&I	Liability	0	3061.83	3061.83	0
01-2500-2543	PB - 13-A GATE R&I	Liability	0	6042.57	6500	-457.43
01-2500-2544	PB - 276 FEDERAL RD - BORREGO R&I	Liability	0	2407.18	2500	-92.82
01-2500-2545	PB - O WAREHAM ST - BORREGO R&I	Liability	0	2975.63	2975.63	0
01-2500-2546	PB - 31R MAIN STREET, CRANBERRY POINT R&I	Liability	0	1289.07	5000	-3710.93
01-2500-2547	PB - BORREGO SOLAR, 196 TREMONT STREET R&I	Liability	0	2824.07	2824.07	0
01-2500-2550	PB - REVIEW & INSPECTIONS	Liability	-39173.53	28930.86	24711.48	-34954.15
01-2500-2552	PB - SURETY BONDS	Liability	-249858.99	7692.01	9326.73	-251493.71
01-2500-2555	PB - BOUNDS ACCOUNT	Liability	-6155	0	0	-6155
01-2500-2560	ZBA - REVIEWS	Liability	-3054.62	2906.18	3432.18	-3580.62
01-2500-2561	CONSERVATION - REVIEW & INSPECTIONS	Liability	-188.3	0	0	-188.3
01-2500-2565	SURETY BONDS C TOWER	Liability	-23000	0	0	-23000
01-2600-2610	DEF REV - REAL & PERS PROP TAX	Liability	-63077.05	26326546.96	26064993.97	198475.94
01-2600-2611	DEF REV - PILOT	Liability	0	105761.65	125544.74	-19783.09
01-2600-2620	DEF REV - TAX DEFERRALS	Liability	0	11076.76	22153.52	-11076.76
01-2600-2622	DEF REV - TAX LIENS	Liability	-540226.62	293259.17	376372.51	-623339.96
01-2600-2623	DEF REV - TAX FORECLOSURES	Liability	-329904.37	327193.87	225530.47	-228240.97
01-2600-2630	DEF REV - MOTOR VEHICLE EXCISE	Liability	-198577.51	3286835.44	3305916.9	-217658.97
01-2600-2654	DEF REV - DEPARTMENTAL	Liability	-9379.6	393804.14	398148.9	-13724.36
01-2600-2670	DEF REV - INTERGOVERNMENTAL	Liability	-270006.31	238294	220101.89	-251814.2
01-3200-3211	RESERVED FOR ENCUMBRANCES	Fund Equity	-69164.47	0	335.14	-69499.61
01-3200-3212	RESERVED FOR CONTINUED APPRO	Fund Equity	-2696443.31	0	944122.69	-3640566
01-3200-3240	RESERVED FOR EXPENDITURES	Fund Equity	-250000	1226668	1290168	-313500
01-3590-3590	UNRESERVED - UNDESIGNATED FB	Fund Equity	-1862254.92	1290168	1375257.6	-1947344.52
01-3900-3910	REVENUE	Fund Equity	0	46334223.13	46334223.13	0
01-3900-3930	EXPENDITURES	Fund Equity	0	46807431.33	46807431.33	0

TOWN OF CARVER MASSACHUSETTS
General Fund
Statement of Estimated and Actual Revenues
For the Period Ended June 30, 2018

	Estimated Revenue	Net Actual Revenue	Difference
TAXES AND EXCISES			
PERSONAL PROPERTY TAXES			
1998 PERSONAL PROPERTY TAXES	-	794.67	794.67
2006 PERSONAL PROPERTY TAXES	-	52.61	52.61
2007 PERSONAL PROPERTY TAXES	-	78.02	78.02
2008 PERSONAL PROPERTY TAXES	-	72.06	72.06
2009 PERSONAL PROPERTY TAXES	-	71.50	71.50
2010 PERSONAL PROPERTY TAXES	-	75.04	75.04
2011 PERSONAL PROPERTY TAXES	-	84.88	84.88
2012 PERSONAL PROPERTY TAXES	-	194.70	194.70
2013 PERSONAL PROPERTY TAXES	-	327.91	327.91
2014 PERSONAL PROPERTY TAXES	-	273.99	273.99
2015 PERSONAL PROPERTY TAXES	-	923.29	923.29
2016 PERSONAL PROPERTY TAXES	-	480.81	480.81
2017 PERSONAL PROPERTY TAXES	-	30,539.83	30,539.83
2018 PERSONAL PROPERTY TAXES	3,046,745.79	3,002,597.68	(44,148.11)
	3,046,745.79	**3,036,566.99**	**(10,178.80)**
REAL ESTATE TAXES			
2016 REAL ESTATE TAXES	-	10,498.52	10,498.52
2017 REAL ESTATE TAXES	-	310,078.74	310,078.74
2018 REAL ESTATE TAXES	21,942,119.89	21,249,393.99	(692,725.90)
	21,942,119.89	**21,569,971.25**	**(372,148.64)**
MOTOR VEHICLE EXCISE TAXES			
1999 MOTOR VEHICLE EXCISE	-	46.67	46.67
2001 MOTOR VEHICLE EXCISE	-	14.17	14.17
2005 MOTOR VEHICLE EXCISE	-	35.06	35.06
2006 MOTOR VEHICLE EXCISE	-	46.25	46.25
2007 MOTOR VEHICLE EXCISE	-	42.50	42.50
2008 MOTOR VEHICLE EXCISE	-	381.57	381.57
2009 MOTOR VEHICLE EXCISE	-	272.50	272.50
2010 MOTOR VEHICLE EXCISE	-	196.25	196.25
2011 MOTOR VEHICLE EXCISE	-	237.71	237.71
2012 MOTOR VEHICLE EXCISE	-	310.73	310.73
2013 MOTOR VEHICLE EXCISE	-	878.97	878.97
2014 MOTOR VEHICLE EXCISE	-	1,135.30	1,135.30
2015 MOTOR VEHICLE EXCISE	-	3,877.33	3,877.33
2016 MOTOR VEHICLE EXCISE	-	18,365.54	18,365.54
2017 MOTOR VEHICLE EXCISE	-	280,005.16	280,005.16
2018 MOTOR VEHICLE EXCISE	1,575,038.00	1,433,359.43	(141,678.57)
	1,575,038.00	**1,739,205.14**	**164,167.14**
TAX LIENS REDEEMED	**-**	**110,601.22**	**110,601.22**
INTEREST AND PENALTIES			
INT AND PENALTIES - PROP TAX	80,000.00	71,418.92	(8,581.08)

TOWN OF CARVER MASSACHUSETTS
General Fund
Statement of Estimated and Actual Revenues
For the Period Ended June 30, 2018

	Estimated Revenue	Net Actual Revenue	Difference
INT AND PENALTIES - EXCISE TAX	20,000.00	32,225.84	12,225.84
INT AND PENALTIES - TAX LIENS	45,000.00	57,128.64	12,128.64
	145,000.00	**160,773.40**	**15,773.40**
PAYMENT IN LIEU OF TAXES	**25,595.00**	**75,929.24**	**50,334.24**
MEALS TAX	**120,000.00**	**124,687.22**	**4,687.22**
TRAILER COACH EXCISE	**114,000.00**	**119,772.00**	**5,772.00**
TOTAL TAXES AND EXCISES	**$ 26,968,498.68**	**$ 26,937,506.46**	**$ (141,593.44)**
CHARGES FOR SERVICES			
POLICE DETAIL ADMIN FEE	20,000.00	28,904.11	8,904.11
PLANNING BD FEES	12,000.00	16,075.00	4,075.00
MUNICIPAL LIENS	9,000.00	8,675.00	(325.00)
PUBLIC WORKS FEES	5,000.00	15,945.00	10,945.00
EARTH REMOVAL APP. FEES	200.00	1,727.00	1,527.00
DOG FEES	13,000.00	13,315.00	315.00
REGIONAL LANDFILL FEES	70,000.00	109,407.60	39,407.60
POLICE REPORTS	300.00	-	(300.00)
CONSERVATION COMM FEES	3,000.00	5,875.00	2,875.00
HISTORIC DISTRICT FEES	100.00	20.00	(80.00)
TREASURER FEES	100.00	420.00	320.00
SELECTMEN FEES	180.00	-	(180.00)
ZONING BD FEES	600.00	200.00	(400.00)
TOWN CLERK FEES	7,000.00	7,246.03	246.03
BD OF HEALTH FEES	40,000.00	46,675.00	6,675.00
CABLE FRANCHISE FEES	1,700.00	1,776.00	76.00
POLICE MISC FEES	5,000.00	9,125.90	4,125.90
WHITE GOODS DISPOSAL	100.00	115.00	15.00
ASSESSOR FEES	200.00	630.00	430.00
TOTAL CHARGES FOR SERVICES	**$ 187,480.00**	**$ 266,131.64**	**$ 78,651.64**
LICENSES AND PERMITS			
DUAL PLUMBING & GAS PERMITS	2,000.00	1,225.00	(775.00)
PRIVILEGE STICKERS	20,000.00	15,135.00	(4,865.00)
CAR DEALERS	2,300.00	2,350.00	50.00
AMUSEMENT DEVICE	400.00	490.00	90.00
ALCOHOLIC BEVERAGE LICENSES	14,000.00	14,450.00	450.00
PLUMBING PERMITS	10,000.00	11,091.00	1,091.00
COMMON VITCULARS LICENSE	1,500.00	1,600.00	100.00
GAS PERMITS	11,000.00	14,119.00	3,119.00
ELECTRICAL PERMITS	30,000.00	62,872.75	32,872.75
BUILDING PERMITS	76,000.00	106,227.00	30,227.00
MARRIAGE INTENTIONS	600.00	615.00	15.00
ONE DAY LIQUOR LICENSES	140.00	-	(140.00)

TOWN OF CARVER MASSACHUSETTS
General Fund
Statement of Estimated and Actual Revenues
For the Period Ended June 30, 2018

	Estimated Revenue	Net Actual Revenue	Difference
TOTAL LICENSES AND PERMITS	**$ 167,940.00**	**$ 230,174.75**	**$ 62,234.75**
INTERGOVERNMENTAL REVENUE			
STATE OWNED LAND	110,816.00	110,816.00	-
CHARTER TUITION REIMB.	111,670.00	125,120.00	13,450.00
MEDICAID REIMBURSEMENT	70,860.00	136,664.81	65,804.81
LOSS OF TAXES - ELDERLY	61,993.00	65,443.00	3,450.00
UNRESTRICTED GENERAL GOV'T AID	1,459,379.00	1,459,379.00	-
SCHOOL AID - CHAPTER 70	9,913,049.00	9,913,049.00	-
VETERANS BENEFITS	196,851.00	184,828.00	(12,023.00)
SCHOOL TRANSPORTATION	-	2,722.00	2,722.00
TOTAL INTERGOVERNMENTAL REVENUE	**$ 11,924,618.00**	**$ 11,998,021.81**	**$ 73,403.81**
FINES AND FORFEITS			
COURT FINES	800.00	1,375.00	575.00
PARKING FINES	500.00	420.62	(79.38)
R.M.V. FEES	12,000.00	16,277.07	4,277.07
CIVIL MOTOR VEHICLE INFRACTION	8,000.00	8,259.41	259.41
DOG VIOLATIONS	-	-	-
TOTAL FINES AND FORFEITS	**$ 21,300.00**	**$ 26,332.10**	**$ 5,032.10**
TOTAL EARNINGS ON INVESTMENTS	**$ 36,197.00**	**$ 163,125.70**	**$ 126,928.70**
MISCELLANEOUS REVENUE			
TREASURER/COLLECTOR MISC REVENUE	-	-	-
OTHER MISC. REVENUE	73,362.00	29,387.41	(43,974.59)
TOTAL MISCELLANEOUS REVENUE	**$ 73,362.00**	**$ 29,387.41**	**$ (43,974.59)**
INTERFUND OPERATING TRANSFERS IN			
TRANSFERS FROM PROPRIETARY FUND	50,317.00	50,317.00	-
TRANSFERS FROM SPECIAL REVENUE	756,111.69	759,717.74	3,606.05
TRANSFERS FROM CAPITAL PROJECTS	-	-	-
TRANSFERS FROM TRUST FUNDS	2,753,710.61	2,753,710.61	-
TOTAL TRANSFERS	**$ 3,560,139.30**	**$ 3,563,745.35**	**$ 3,606.05**
OTHER FINANCING SOURCES			
PREMIUM ON BANS/BONDS	-	-	-
TOTAL OTHER FINANCING SOURCES	**$ -**	**$ -**	**$ -**
TOTAL ALL GENERAL FUND REVENUES	**$ 42,939,534.98**	**$ 43,214,425.22**	**$ 164,289.02**

TOWN OF CARVER
GENERAL FUND APPROPRIATION/EXPENDITURE REPORT
FY18

	Total FY18 Appropriations	TOTAL BUDGET	FY2018 Expenditures	FY18 Encumbered	FY18 Close-outs	Articles	Balance 6/30/2018
GENERAL GOVERNMENT							
Moderator	250.00	250.00			250.00		-
Select-Salaries	314,657.39	314,657.39	311,902.70		2,754.69		-
Salary adjs - incentive	85,728.88	130,728.88	1,155.68			129,573.20	-
Select-Expense	312,675.00	312,950.00	246,755.12	1,000.00	65,194.88		-
Citizens Petition articles	24,000.00	24,000.00	24,000.00				-
Contract negotiations	-	-					-
Selectmen Unpaid bills	-	-					-
4/11 STM FY16 A5 Long-range faci	-	22,750.00	22,095.81			654.19	-
4/11 STM FY16 A5 Develop HR	-	112,189.89	8,357.44			103,832.45	-
4/15 ATM FY16 A7 Proj Mgmt	35,000.00	146,600.00	39,373.49			107,226.51	-
T.A. Operating	-	-					-
Green Committee	-	-					-
Green Committee	-	-					-
Green Committee	-	-					-
Old Home Day	-	-					-
Misc. Telephone	43,000.00	43,000.00	37,983.34	300.00	4,716.66 [1]		-
Gasoline	110,000.00	130,474.63	124,870.15		5,604.48 [1]		-
Street Lighting	181,000.00	181,000.00	165,079.93	15,000.00	920.07 [1]		-
Propane Gas	55,000.00	55,000.00	53,772.33		1,227.67 [1]		-
Oil	10,000.00	10,000.00	12,267.88		(2,267.88) [1]		-
Utilities Reserve	-	175,000.00				175,000.00	-
Reserve Fund	68,125.75	68,125.75			68,125.75		-
Finance Cmte - Expenses	2,825.00	2,825.00	1,286.62		1,538.38		-
Professional Svcs By-law 2013 ATM A6	-	18,475.00				18,475.00	-
Finance Dept Salaries	461,994.00	461,994.00	449,149.90		12,844.10		-
Finance Dept Operating	229,945.00	257,646.24	153,878.42	42,724.48	61,043.34		-
Legal Exp	119,393.20	122,568.20	75,835.24		46,732.96		-
Data Proc	75,000.00	75,000.00	72,239.58		2,760.42		-
TW Network Implementation	25,000.00	25,000.00	25,000.00				-
Town Clerk Sal	129,578.80	129,578.80	130,472.33		(893.53) [2]		-
Town Clerk Op	3,500.00	3,500.00	2,606.55		893.45 [2]		-
Elec/Regis Sal	5,400.00	5,400.00	5,308.98		91.02		-
Elec/Regis Op	14,100.00	14,100.00	12,933.48		1,166.52		-
Planning & Eco Salaries	182,348.00	**182,348.00**	152,258.24		30,089.76 [3]		-
Planning & Eco Expenses	12,530.00	12,692.74	23,805.31		(11,112.57) [3]		-
Redevelopment Authority	600.00	600.00	750.00		(150.00) [3]		-
Permitting/GIS/Tracking Software	40,000.00	40,000.00				40,000.00	-
Capital Outlay	900.00	900.00	750.00		150.00		-
Capital Maint, Repair, Replace	25,000.00	318,520.00	68,833.18			249,686.82	-
Roof, doors, window FD	-	5,184.98	4,046.00		1,138.98		-
Town Hall - Paint Ext	-	40,000.00				40,000.00	-
Land Acquisition	-	13,252.50				13,252.50	-
DEP Water Line Ext to NCWD	300,000.00	300,000.00				300,000.00	-
TOTAL GENERAL GOVERNMENT	2,867,551.02	3,756,312.00	2,226,767.70	59,024.48	292,819.15	1,177,700.67	-
PUBLIC SAFETY							
Police Salaries	1,745,600.93	**1,745,600.93**	1,728,890.72		16,710.21 [4]		-
Pol Disp Sal	282,649.62	282,649.62	262,913.87		19,735.75 [4]		-
Police Operat	118,900.00	118,900.00	119,437.59		(537.59) [4]		-
Animal Ct Salaries	30,800.00	30,800.00	36,449.74		(5,649.74) [4]		-
Computer System Upgrade	-	-					-
Police new hire equip	20,000.00	28,204.25	7,451.23			20,753.02	-
4/15 ATM FY16 A7 2 cruisers	-	1,724.08	1,179.00			545.08	-
2 Cruiser Replace	83,000.00	83,000.00	82,608.14			391.86	-
New Bullet Resistant Vest	10,000.00	10,000.00	6,994.00			3,006.00	-
Police Sta Prelim Design	190,000.00	190,000.00				190,000.00	-
Fire Salaries	531,398.95	531,398.95	531,629.15		(230.20) [5]		-
Fire-Operating	98,219.20	99,017.17	88,500.06	10,139.99	377.12 [5]		-
Ambulance-Sal	588,715.74	588,715.74	567,743.67				**20,972.07**
Ambulance Op	113,190.00	113,190.00	102,210.75				**10,979.25**
2 EKG monitors	-	-					-
Bldg Insp-Sal	41,327.00	41,327.00	39,617.31		1,709.69 [3]		-
Bldg Insp-Op	7,250.00	7,250.00	1,747.78		5,502.22 [3]		-
P&G Insp-salaries	18,360.00	18,360.00	18,359.90		0.10 [3]		-
P&G Insp-Op	620.00	620.00	1,113.91		(493.91) [3]		-
Sealer W&M	5,200.00	5,200.00			5,200.00 [3]		-
Wire Insp-Op	18,360.00	18,360.00	18,802.97		(442.97) [3]		-
Wire Insp-Op	500.00	500.00	155.00		345.00 [3]		-
Animal Ct Sal	-	-					-
Animal Ct Op	-	-					-
Fire new hire equip	20,000.00	20,192.49	17,679.77			2,512.72	-
Fire Sta 2 - Replace Shingles	-	3,172.00				3,172.00	-
Fire Sta 2 - Ugrade Kitchen/bunkroc	-	667.37	211.07			456.30	-
Rehab brush breaker	175,000.00	175,000.00	72,677.72			102,322.28	-
4X4 Command/Type 4 response	75,000.00	75,000.00	75,000.00				-
Upgrade Light Tower Rescue 1	21,000.00	21,000.00	19,411.60			1,588.40	-
Replace No/So Public Safety Anten	14,000.00	14,000.00	14,000.00				-
Fire Squad Truck	30,000.00	30,000.00	30,000.00				-
Police cruiser	-	732.25	732.25				-
Police long-range strategic plan	-	65,000.00	15,162.96			49,837.04	-
EMS intravenous pumps	-	15,000.00				15,000.00	-
EMS Auto Chest compression	-	3,433.27	3,433.27				-
EMS New Ambulance	-	220,000.00	219,249.14			750.86	-
TOTAL PUBLIC SAFETY	4,239,091.44	4,558,015.12	4,083,362.57	10,139.99	42,225.68	390,335.56	31,951.32
EDUCATION							
School	22,727,886.00	22,727,886.00	22,727,886.00				-
Dishwasher rep[lacement	-	8,062.00	8,062.00				-
4 school buses, mini-van, radio system	-	-					-
2 school buses, Painting, 2 mini-vans, 1 handicap bus, bldg survey, tech updates, caravan	-	1,100.00				1,100.00	-
100 ipads	-	-					-
Double stack ovens	-	-					-
4/15 ATM FY16 A7 install septic	-	58,250.00				58,250.00	-
4/15 ATM FY16 A7 replace gym floc	-	91,811.35	9,394.65			82,416.70	-
Athletic Equip & Bleachers MHS	30,000.00	30,000.00	22,431.03			7,568.97	-
Replace Stage Lighting MHS	50,000.00	50,000.00				50,000.00	-
School Wheelchair Access Bus	90,000.00	90,000.00	90,000.00				-
School Mini Bus and Equip	70,000.00	70,000.00	48,251.95			21,748.05	-
Town Wide Tech Upgrades	190,000.00	190,000.00	176,633.09			13,366.91	-
School Decomm Waste Water	-	20,250.00				20,250.00	-

TOWN OF CARVER
GENERAL FUND APPROPRIATION/EXPENDITURE REPORT
FY18

GENERAL GOVERNMENT	Total FY18 Appropriations	TOTAL BUDGET	FY2018 Expenditures	FY18 Encumbered	FY18 Close-outs	Articles	Balance 6/30/2018
School repair HS Gym Bleachers	-	25,000.00				25,000.00	-
School auditorium carpet	-	-					-
School - replace bus	-	13,927.83	2,788.10			11,139.73	-
Town Expenses on behalf of school	15,448.75	15,448.75	15,448.75				-
Regional Voc	1,146,819.00	1,146,819.00	1,084,038.00		62,781.00		-
TOTAL EDUCATION	24,320,153.75	24,538,554.93	24,184,933.57	-	62,781.00	290,840.36	-
PUBLIC WORKS							
DPW-Sal	689,888.00	689,888.00	689,155.75		732.25		-
DPW-Op	263,750.00	276,690.00	252,654.53		24,035.47		-
TW Maintenance	60,000.00	60,000.00	12,644.23			47,355.77	-
4/15 ATM FY16 A7 Truck w/sander	-	-					-
Private Ways	-	14,516.55				14,516.55	-
Snow & Ice Op	366,425.00	366,425.00	318,865.16		47,559.84		-
Earth Removal	1,260.00	1,260.00	22.36		1,237.64		-
Landfill Op	90,000.00	90,000.00	27,810.00		62,190.00		-
Cemetery Perpetual Care	15,000.00	15,000.00	12,035.37		2,964.63		-
Stormwater Mgmt	-	102.21			102.21		-
NCWD - infrastructure eval	-	39,852.83				39,852.83	-
DPW Sidewalk Tractor/Snowblower	-	21,187.69				21,187.69	-
DPW One Ton Dump Truck w/Plow	-	11,609.00				11,609.00	-
Maintenance Truck with Plow	75,000.00	75,000.00	67,687.54			7,312.46	-
3/4 Ton 4X4 Pickup with plow	50,000.00	50,000.00	47,251.43			2,748.57	-
Paint exterior - Town Hall/siding	40,000.00	40,000.00				40,000.00	-
Paint exterior - library	65,000.00	65,000.00				65,000.00	-
TOTAL PUBLIC WORKS	1,716,323.00	1,816,531.28	1,428,126.37	-	138,822.04	249,582.87	-
HUMAN SERVICES							
Health Sal	80,184.00	80,184.00	80,600.60		(416.60) [3]		-
Health Op	14,845.00	14,845.00	14,178.96		666.04 [3]		-
COA Sal	75,039.00	75,039.00	76,299.18		(1,260.18) [6]		-
COA Op	24,500.00	24,500.00	13,423.43		11,076.57 [6]		-
4/15 ATM FY16 A7 Cooler/Freezer	-	1,476.38			1,476.38		-
COA feasibility study/add library	25,000.00	25,000.00				25,000.00	-
COA Atwood House Maint	-	-					-
Veterans Sal	39,844.00	39,844.00	38,746.83		1,097.17 [7]		-
Veterans Op	3,475.00	3,475.00	4,202.18		(727.18) [7]		-
Veterans Ben	255,861.25	255,861.25	255,861.25				-
Health Imperatives	-	-					-
South Shore Comm Action	-	-					-
South Coastal Legal	-	-					-
Women's Dom Violence	-	-					-
Coalition Homeless	-	-					-
S.S. Community Action	-	-					-
So Shore Women's Resource	-	-					-
Plymouth Co-op	-	-					-
TOTAL HUMAN SERVICES	518,748.25	520,224.63	483,312.43	-	11,912.20	25,000.00	-
CULTURE & RECREATION							
Library Sal	310,161.00	310,161.00	302,114.08		8,046.92		-
Library Op	85,717.00	85,717.00	85,708.84		8.16		-
Recreation Sal	7,000.00	7,000.00	7,016.05		(16.05) [8]		-
Recreation Op	12,000.00	12,127.58	10,775.25		1,352.33 [8]		-
Recreation Start up funds (4/11/17 A	20,000.00	32,660.00	12,293.69			20,366.31	-
Historic Comm	430.00	430.00			430.00		-
Historic Dist	260.00	260.00			260.00		-
TOTAL CUTURE & RECREATION	435,568.00	448,355.58	417,907.91	-	10,081.36	20,366.31	-
DEBT SERVICE							
MWPAT Loan	-	-					-
Capital Leases	195,127.28	195,127.28	195,127.28				-
New Library	-	-					-
Town Hall Bond	-	-					-
Int/Temp Loans	59,833.33	59,833.33	59,833.33				-
Elementary School	1,192,300.00	1,192,300.00	1,192,300.00				-
Fire Station	259,500.00	259,500.00	259,500.00				-
Fire Engines	723,750.00	723,750.00	723,750.00				-
Loan Disclosure	12,474.39	12,474.39	2,500.00				9,974.39
TOTAL DEBT SERVICE	2,442,985.00	2,442,985.00	2,433,010.61	-	-	-	9,974.39
ASSESSMENTS							
County Tax	25,938.00	25,938.00	25,937.53		0.47		-
Regional Refuse	-	-					-
SRPPED	2,052.00	2,052.00	2,051.94		0.06		-
STRAP	-	-					-
Mosquito Cntrl	66,638.00	66,638.00	66,638.00				-
Air Polution	3,179.00	3,179.00	3,179.00				-
RMV Non-renewal	16,100.00	16,100.00	16,100.00				-
MBTA	-	-					-
Regional Trans	76,251.00	76,251.00	76,251.00				-
Special Ed	15,490.00	15,490.00			15,490.00		-
School Choice	48,920.00	48,920.00	109,021.00		(60,101.00)		-
Charter School	603,813.00	603,813.00	625,559.00		(21,746.00)		-
Court Judgements	-	-					-
TOTAL ASSESSMENTS	858,381.00	858,381.00	924,737.47	-	(66,356.47)	-	-
EMPLOYEE BENEFITS							
Retirement	1,370,664.00	1,370,664.00	1,236,897.61		133,766.39		-
Unemployment	-	35,249.79				35,249.79	-
Unemployment Reserve	-	150,000.00	47,542.84			102,457.16	-
Insurance and Medicare	1,191,701.44	1,191,701.44	1,118,397.38		73,304.06		-
ATM 4/13/15 A4 Health Ins Restruct	-	100,000.00				100,000.00	-
Health Insurance Reserve	-	250,000.00				250,000.00	-
Health Insurance Mitigation	57,500.00	57,500.00	2,589.41			54,910.59	-
Wage & Classification Study	-	-					-
TOTAL EMPLOYEE BENEFITS	2,619,865.44	3,155,115.23	2,405,427.24	-	207,070.45	542,617.54	-
OPERATING TRANSFERS OUT							
Transfer to Proprietary	347,869.00	347,869.00	347,869.00				-
Transfer to SRFs	124,372.36	124,372.36	124,372.36				-
Transfer to Trust/Agency	3,102,807.00	3,102,807.00	3,102,807.00				-
Transfer to Cap Projects	831,736.00	831,736.00	831,736.00				-
TOTAL OPERATING TRANSFERS	4,406,784.36	4,406,784.36	4,406,784.36	-	-	-	-
Totals	**44,425,451.26**	**46,501,259.13**	**42,994,370.23**	**69,164.47**	**699,355.41**	**2,696,443.31**	**41,925.71**

TOWN OF CARVER
GENERAL FUND APPROPRIATION/EXPENDITURE REPORT
FY18

GENERAL GOVERNMENT	Total FY18 Appropriations	TOTAL BUDGET	FY2018 Expenditures	FY18 Encumbered	FY18 Close-outs	Articles	Balance 6/30/2018

TOWN OF CARVER
GENERAL FUND APPROPRIATION/EXPENDITURE REPORT
FY18

GENERAL GOVERNMENT	Total FY18 Appropriations	TOTAL BUDGET	FY2018 Expenditures	FY18 Encumbered	FY18 Close-outs	Articles	Balance 6/30/2018

Unreserved Fund Balance 7/01/2017			**2,331,999.83**
Add:			
	Fund Balance Reserve for encumbrances 7/01/17	+	65,491.42
	Actual Revenues	+	39,650,679.87
	Other Financing Sources	+	3,563,745.35
	Fund Balance reserve for Expenditures 7/01/17	+	250,000.00
	Fund Balance reserve for Appro Deficits 7/1/17	-	0.00
	Fund Balance reserve for Continued Appro 7/1/17	+	2,010,316.45
	Fund Balance Reserve for Court Judgements 7/1/17		0.00
	Fund Balance Reserve for Prepaid Items 7/1/17	+	0.00
	Total Additions		**45,540,233.09**
Subtract:			
	Expenditures	+	38,587,585.87
	Other Financing Uses	+	4,406,784.36
	Fund Balance reserve for Expenditures 6/30/18		250,000.00
	Fund Balance Reserved for Continuing Appropriations 6/30/18		2,696,443.31
	Fund Balance Reserved for Appropriation deficit		0.00
	Fund Balance Reserve for Court Judgements 6/30/18		0.00
	Fund Balance Reserve for Prepaid Items 6/30/18		0.00
	Fund Balance reserve for encumbrances 6/30/18		69,164.47
	Total Subtractions		**46,009,978.01**
Unreserved Fund Balance 6/30/2018			**1,862,254.91**

CITY/TOWN OF CARVER, MASSACHUSETTS
Special Revenue Fund Balance Detail
as of June 30, 2018
(Unaudited)

Fund Number	Fund Name	Accounts Receivable	Deferred Revenue	Fund Balance 6/30/2018
20	AGRICULTURAL GRANT			256.56
20	43D TECH ASSISTANCE			11,307.62
20	CDBG HOUSING REHAB			94,614.89
20	COMMUNITY POLICING			4,343.15
20	AD MAKEPEACE CERT GRANT			6,414.30
20	BULLETPROOF VEST			1,908.26
20	FIRE SAFE GRANT			3,813.22
20	NEIGHBORHOOD FUND			523.00
20	FEMA STAFFING			375.82
20	LEPC GRANT			960.20
20	SEPTIC SYSTEM GRANT	50,784.43	50,784.43	75,219.56
20	FORMULA GRANT			3,619.18
20	STATE AID TO LIBRARIES			36,099.09
20	CULTURAL COUNCIL			4,534.67
20	COMMUNITY COMPACT GRANT			13,832.68
20	MVP GRANT	5,000.00		15,000.00
20	EXEC OFFICE OF ELDER AFFAIRS EARMARK GRANT	14,893.90		85.00
21	TITLE 1 FY18	3,667.00		2,799.76
21	TITLE IV FED GRANT FY18			999.01
21	TEACHER QUALITY FY18			14,801.51
21	SUMMER PLANNING	5,688.00		0.00
21	HEALTH MENTORING FY18	4,085.00		0.68
21	BSC - CURRICULUM LEADERSHIP			577.44
21	WALMART GRANT			404.50
21	AD MAKEPEACE			4,786.05
21	CALM CLASSROOM			400.00
22	SCHOOL LUNCH	19,836.84		88,593.37
23	SPED REIMBURSEMENT	139,831.00		431,818.00
24	SEPTIC BETTERMENTS	5,993.70	5,993.70	61,301.91
24	LIQUID INVESTMENT			461.54
24	LANDFILL POSTCLOSURE			0.29
24	AMBULANCE FEES	243,983.07	243,983.07	975,614.56
24	SALE OF LOTS - CENTRAL			80,512.86
24	SALE OF LOTS - LAKENHAM			36,317.47
24	SALE OF LOTS - UNION			93,751.72
25	WETLANDS PROTECTION			24,118.79
25	SOLAR NET METERING			217,582.12
25	COLE PROPERTY			4,479.78
25	INSURANCE REIMB < $20,000			16,172.53

25	HAZARDOUS MATERIALS			11,088.60
25	SCHOOL REVOLVING			139,319.57
25	SCHOOL CHOICE REVOLVING	29,115.00		309,097.51
25	EARTH REMOVAL/ROAD REPAIR			76,712.18
25	ATWOOD HOUSE RENTALS			2,660.00
25	SENIOR MEALS			20,492.48
25	LOST/DAMAGED BOOKS			23,951.15
25	RECREATION PROGRAMS			15,342.79
27	COMMUNITY PRESERVATION	19,831.59	19,831.59	2,685,940.83
29	CRYSTAL LAKE COMMUNITY			874.88
29	GATRA	32,220.38	9,323.71	(8,562.39)
29	VETERANS GIFTS			150.00
29	WALKING TRAILS			7,579.36
29	INTERNSHIP			2,442.50
29	CELEBRATING CARVER AGRI			400.00
29	LAKENHAM GREEN GIFT			7,892.50
29	BUCKMAN PARK GIFT			2,054.49
29	EDAVILLE DRUG GIFT			303.78
29	DRUG ACCOUNT			6,296.61
29	FIRE GIFT			5,540.08
29	EMS GIFTS			925.39
29	ENTERGY DIRECTOR			154,641.00
29	CIVIL DEFENSE TRAINING			1,041.75
29	POLICE CITIZENS ACADEMY			5,000.00
29	POLICE BICYCLE PATROL			481.04
29	TECHNICAL REVIEW			173,417.35
29	EMA/FIRE STATION GIFT			55,010.74
29	LIBRARY DONATION			6,456.31
29	FEMA/MEMA REIMBURSE			106,610.15
29	HISTORICAL COMM GIFT			2,298.30
29	MUNI WELL GUFT			19,780.10
29	SPECIAL ED RESERVE			185,702.01
29	SHURTLEFF BANDSTAND ROOF GIFT			647.11
Total Special Revenue Fund Balance		574,929.91	329,916.50	6,349,989.26

TOWN OF CARVER
STATEMENT OF CHANGES DETAIL AS OF JUNE 30, 2018

FUND #	Fund Name	7/1/2017 Opening Balance	Total Revenues	Transfers (Net)	Total Expenditures	6/30/2018 Ending Balance
20	**GRANTS**		-	-	-	-
	AGRICULTURAL GRANT	256.56	-	-	-	256.56
	43D TECH ASSISTANCE	11,307.62	-	-	-	11,307.62
	CDBG HOUSING REHAB	51,307.49	43,307.40	-	-	94,614.89
	COMMUNITY POLICING	4,343.15	-	-	-	4,343.15
	AD MAKEPEACE CERT GRANT	6,414.30	-	-	-	6,414.30
	BULLETPROOF VEST	167.88	1,740.38	-	-	1,908.26
	FIRE SAFE GRANT	6,069.51	6,123.00	-	8,379.29	3,813.22
	NEIGHBORHOOD FUND	523.00	-	-	-	523.00
	FEMA STAFFING	2,197.49	-	-	1,821.67	375.82
	ENTERGY EQUIP/LEPC	14,058.39	8,871.60	-	21,969.79	960.20
	SEPTIC SYSTEM GRANT	74,380.44	6,339.12	-	5,500.00	75,219.56
	FORMULA GRANT	1,945.64	22,546.36	-	20,872.82	3,619.18
	STATE AID TO LIBRARIES	42,092.10	15,485.23	-	21,478.24	36,099.09
	CULTURAL COUNCIL	7,587.08	4,824.41	-	7,876.82	4,534.67
	COMMUNITY COMPACT GRANT	250.00	58,500.00	-	44,917.32	13,832.68
	MVP GRANT	-	15,000.00	-	-	15,000.00
	EXEC OFFICE OF ELDER AFFAIRS EARMAR	-	14,893.90	-	14,808.90	85.00
	E911 GRANT	-	32,863.00	-	32,863.00	-
	FACILITIES EFFICIENCY/REGIONALIZATION	-	41,500.00	-	41,500.00	-
	Subtotal, Grants	**222,900.65**	271,994.40	-	221,987.85	272,907.20
21	**SCHOOL GRANTS**					
	TITLE 1 FY18	2,419.20	145,430.00	-	145,049.44	2,799.76
	TITLE IV FED GRANT FY18	-	3,667.00	-	2,667.99	999.01
	TEACHER QUALITY FY18	504.47	56,528.00	-	42,230.96	14,801.51
	PL-94-142	9,336.29	496,623.00	-	505,959.29	-
	EARLY CHILDHOOD		18,936.00	-	18,936.00	-
	SUMMER PLANNING		6,500.00	-	6,500.00	-
	HEALTH MENTORING FY18		9,334.00	-	9,333.32	0.68
	BSC - CURRICULUM LEADERSHIP	577.44	-	-	-	577.44
	WALMART GRANT	404.50	-	-	-	404.50

TOWN OF CARVER
STATEMENT OF CHANGES DETAIL AS OF JUNE 30, 2018

FUND #	Fund Name	7/1/2017 Opening Balance	Total Revenues	Transfers (Net)	Total Expenditures	6/30/2018 Ending Balance
	AD MAKEPEACE	4,783.05	-	-	-	4,783.05
	CALM CLASSROOM	403.00	-	-	-	403.00
	Subtotal, Grants	**18,427.95**	**737,018.00**	**0.00**	**730,677.00**	**24,768.95**
22	**SCHOOL LUNCH**	31,511.71	546,744.47	-	489,662.81	88,593.37
23	**SPED REIMBURSEMENT**	75,126.86	431,818.00	-	75,126.86	431,818.00
24	**RECEIPTS RESERVED FOR APPROP.**					
	SEPTIC BETTERMENTS	51,735.80	9,566.11	-	-	61,301.91
	LIQUID INVESTMENT	461.54	-	-	-	461.54
	LANDFILL POSTCLOSURE	19,675.29	-	(19,675.00)	-	0.29
	AMBULANCE FEES	967,672.12	717,846.12	(709,903.68)	-	975,614.56
	SALE OF LOTS - CENTRAL	80,012.86	5,500.00	(5,000.00)	-	80,512.86
	SALE OF LOTS - LAKENHAM	41,317.47	-	(5,000.00)	-	36,317.47
	SALE OF LOTS - UNION	95,151.72	3,600.00	(5,000.00)	-	93,751.72
	Subtotal, Receipts Reserved	**1,256,026.80**	736,512.23	(744,578.68)	-	1,247,960.35
25	**REVOLVING FUNDS**					
	WETLANDS PROTECTION	19,711.29	4,407.50	-	-	24,118.79
	SOLAR NET METERING	-	520,852.32	-	303,270.20	217,582.12
	COLE PROPERTY	4,479.78	-	-	-	4,479.78
	INSURANCE REIMB < $20,000	15,992.80	46,847.35	4,306.35	50,973.97	16,172.53
	HAZARDOUS MATERIALS	35,338.97	12,500.00	-	36,750.37	11,088.60
	SCHOOL REVOLVING	42,538.72	225,930.59	-	129,149.74	139,319.57
	SCHOOL CHOICE REVOLVING	118,269.51	194,883.00	-	4,055.00	309,097.51
	EARTH REMOVAL/ROAD REPAIR	164,889.40	63,161.32	-	151,338.54	76,712.18
	ATWOOD HOUSE RENTALS	3,488.60	-	-	828.60	2,660.00
	SENIOR MEALS	16,682.42	16,534.00	-	12,723.94	20,492.48
	LOST/DAMAGED BOOKS	19,836.31	12,355.32	-	8,240.48	23,951.15
	RECREATION PROGRAMS	5,974.89	16,146.62	-	6,778.72	15,342.79

TOWN OF CARVER
STATEMENT OF CHANGES DETAIL AS OF JUNE 30, 2018

FUND #	Fund Name	7/1/2017 Opening Balance	Total Revenues	Transfers (Net)	Total Expenditures	6/30/2018 Ending Balance
	Subtotal, Revolving Funds	**447,202.69**	1,113,618.02	4,306.35	704,109.56	861,017.50
27	**COMMUNITY PRESERVATION**	**3,108,788.12**	619,208.12	(583,499.00)	458,556.41	2,685,940.83
29	**SPECIAL REVENUE FUNDS**					
	CRYSTAL LAKE COMMUNITY	525.23	420.00	-	70.35	874.88
	GATRA	(11,322.81)	121,118.86	-	118,358.44	(8,562.39)
	VETERANS GIFTS	50.00	100.00	-	-	150.00
	JULIAN GROVE	1,000.00	-	(1,000.00)	-	-
	WALKING TRAILS	7,537.15	42.21	-	-	7,579.36
	INTERNSHIP	2,442.50	-	-	-	2,442.50
	CELEBRATING CARVER AGRI	400.00	-	-	-	400.00
	LAKENHAM GREEN GIFT	7,892.50	-	-	-	7,892.50
	BUCKMAN PARK GIFT	2,054.49	-	-	-	2,054.49
	EDAVILLE DRUG GIFT	303.78	-	-	-	303.78
	DRUG ACCOUNT	4,654.35	3,652.50	-	1,983.24	6,323.61
	FIRE GIFT	5,472.02	200.00	-	131.94	5,540.08
	EMS GIFTS	475.39	450.00	-	-	925.39
	ENTERGY DIRECTOR	153,030.36	100,000.00	(10,000.00)	88,389.36	154,641.00
	CIVIL DEFENSE TRAINING	976.17	34,662.32	-	34,596.74	1,041.75
	POLICE CITIZENS ACADEMY	5,000.00	-	-	-	5,000.00
	POLICE BICYCLE PATROL	481.04	-	-	-	481.04
	TECHNICAL REVIEW	196,791.47	20,000.00	-	43,374.12	173,417.35
	EMA/FIRE STATION GIFT	82,419.40	-	-	27,408.66	55,010.74
	LIBRARY DONATION	6,456.31	-	-	-	6,456.31
	FEMA/MEMA REIMBURSE	177,165.00	-	-	70,554.85	106,610.15
	HISTORICAL COMM GIFT	2,298.30	-	-	-	2,298.30
	MUNI WELL GIFT	(131,915.41)	151,695.51	-	-	19,780.10
	SPECIAL ED RESERVE	200,000.00	2,355.03	117,983.00	134,636.02	185,702.01
	SHURTLEFF BANDSTAND ROOF GIFT		647.11	-	-	647.11
	MAKEPEACE HOUSING GRANT	300.00	-	(300.00)	-	-

TOWN OF CARVER
STATEMENT OF CHANGES DETAIL AS OF JUNE 30, 2018

FUND #	Fund Name	7/1/2017 Opening Balance	Total Revenues	Transfers (Net)	Total Expenditures	6/30/2018 Ending Balance
	PLYMOUTH COALITION PHEP	-	647.80	-	647.80	-
	TAPPING THE ARTISTIC SKILLS	1,500.98	-	(1,500.98)	-	-
	COMM ON DISABILITY GIFTS	250.00	-	(250.00)	-	-
	MAXIM GIFT	76.95	-	-	76.95	-
	SCHOOL/HOME ASSOC	5.07	-	(5.07)	-	-
	Subtotal, Other SRF	**716,320.24**	**435,991.34**	**104,926.95**	**520,228.47**	**737,010.06**
	TOTAL SPECIAL REVENUE	5,876,305.02	4,892,904.58	(1,218,844.38)	3,200,348.96	6,350,016.26
30	**CAPITAL PROJECTS**	6,650,557.03	20,514,877.67	1,415,235.00	27,011,650.18	1,569,019.52
33	**HIGHWAY IMPROVEMENTS**	(9,800.19)	441,795.33	-	440,090.31	(8,095.17)
	TOTAL CAPITAL PROJECTS	6,640,756.84	20,956,673.00	1,415,235.00	27,451,740.49	1,560,924.35
61	**CRANBERRY VILLAGE**	202,508.35	45,585.70	(2,516.00)	41,476.87	204,101.18
65	**NORTH CARVER WATER DISTR**	368,369.04	313,845.86	243,113.00	500,922.40	424,405.50
	TOTAL ENTERPRISE FUND	570,877.39	359,431.56	240,597.00	542,399.27	628,506.68
81	**NON-EXPENDABLE/EXPENDABLE TRUSTS**					
	LAKENHAM PERPETUAL CARE	37,900.79	426.15	-	-	38,326.94
	CENTRAL PERPETUAL CARE	42,179.04	474.28	-	-	42,653.32
	UNION PERPETUAL CARE	40,831.98	459.12	-	-	41,291.10
	WENHAM PERPETUAL CARE	1,617.63	18.19	-	-	1,635.82
	J MURDOCK PERPETUAL CARE	15,831.17	178.01	-	-	16,009.18
	RADCLIFFE PERPETUAL CARE	9,488.46	106.69	-	-	9,595.15
	WASHBURN PERPETUAL CARE	390.94	4.39	-	-	395.33
	BURGESS PERPETUAL CARE	6,181.63	69.51	-	-	6,251.14
	FREMAN POOR NEEDY	17,052.13	191.74	-	-	17,243.87

TOWN OF CARVER
STATEMENT OF CHANGES DETAIL AS OF JUNE 30, 2018

FUND #	Fund Name	7/1/2017 Opening Balance	Total Revenues	Transfers (Net)	Total Expenditures	6/30/2018 Ending Balance
	HARRINGTON CEMETERY	7,983.27	89.73	-	-	8,073.00
	BC LOOK CEMETERY	3,635.66	40.86	-	-	3,676.52
	ERICKSON CEMETERY	239.45	2.71	-	-	242.16
	ATWOOD CEMETERY	100.58	1.14	-	-	101.72
	BC LOOK SPECIAL	4,638.32	52.15	-	-	4,690.47
	ROSEWELL SHURTLETT	1,151.83	12.94	-	-	1,164.77
	BENJAMIN ELLIS	9,215.52	103.63	-	-	9,319.15
	TB GRIFFITH	5,350.33	60.16	-	-	5,410.49
	WILLIAM SAVERY	9,808.21	110.31	-	-	9,918.52
	COBB-SHURTLEFF	5,029.32	56.55	-	-	5,085.87
	ROSE COLE	3,988.59	44.86	-	-	4,033.45
	ROSE COLE LIBRARY	1,399.78	15.71	-	-	1,415.49
	M JEWETT LIBRARY	551.89	6.22	-	-	558.11
	E SAVERY LIBRARY	600.41	6.76	-	-	607.17
	S MCFARLIN PARKWAY	1,579.67	17.75	-	-	1,597.42
	A ATWOOD LIBRARY	35,057.70	394.18	-	-	35,451.88
	HENRY SHAW LIBRARY	13,078.49	147.04	-	-	13,225.53
	ELIZABETH SNOW SCHOLARSHIP	34,375.70	386.51	-	-	34,762.21
	MCGRATH (ASPCA)	3,771.72	42.43	-	-	3,814.15
	Subtotal, Other Exp/Non-Exp Trust	313,030.21	3,519.72	0.00	0.00	316,549.93
82	**OTHER TRUST FUNDS**					
	POST WAR REHAB	5,161.32	58.03	-	-	5,219.35
	CONSERVATION TRUST	247,502.93	183,621.48	-	-	431,124.41
	HOUSING TRUST	88,481.47	994.87	-	-	89,476.34
	COMPENSATED ABSENCES TRUST	221,461.91	2,591.81	25,000.00	29,369.55	219,684.17
	Subtotal, Other Trusts	562,607.63	187,266.19	25,000.00	29,369.55	745,504.27
83	**OPEB TRUST**	638,260.99	86,564.75	170,799.00	-	895,624.74
84	**STABILIZATION TRUST**	2,626,891.57	30,337.32	292,793.00	-	2,950,021.89

TOWN OF CARVER
STATEMENT OF CHANGES DETAIL AS OF JUNE 30, 2018

FUND #	Fund Name	7/1/2017 Opening Balance	Total Revenues	Transfers (Net)	Total Expenditures	6/30/2018 Ending Balance
85	**WATER BETTERMENT STAB**	74,146.27	2,567.33	56,955.00	-	133,668.60
86	**CAPITAL AND DEBT STAB**	1,217,499.47	12,235.16	(139,495.61)	-	1,090,239.02
	TOTAL TRUST FUNDS	5,432,436.14	322,490.47	406,051.39	29,369.55	6,131,608.45

	Disbursements
DUE FROM ABUTTERS	
POLICE DETAILS	447,762.39
DUE FROM BATG	
SPORTING LICENSES	
DUE TO TOWN CLERK	285.00
FIREARMS RECORDKEEPING	23,650.00
STUDENT ACTIVITIES - ELEMEN	23,758.97
MEN'S BASKETBALL	1,026.60
STUDENT ACTIVITIES - HIGH SCHOOL	271,517.37
ROCKY GOMES SCHOLARSHIP	800.00
DARIA AMARAL SCHOLARSHIP	-
OTHER SCHOLARSHIPS	18,950.00
ERWIN WASHBURN SCHOLARSHIP	2,000.00
DUE TO REFUSE DISPOSAL	460.00
BID DEPOSITS	
DUE TO CULTURAL COUNCIL	
DUE TO SILVER LAKE/NSTAR	781,278.45
	1,571,488.78

TOWN OF CARVER
STATEMENT OF CHANGES DETAIL AS OF JUNE 30, 2018

FUND #	Fund Name	7/1/2017 Opening Balance	Total Revenues	Transfers (Net)	Total Expenditures	6/30/2018 Ending Balance

COMMUNITY PRESERVATION FUND REPORT
City/Town of Carver
Fiscal Year Ended June 30, 2018
Surcharge % 3

1	Total fund balance from prior year (PY) report (Form CP-2)		$3,108,788.00
	New Revenues/OFU		
2	Proceeds from bonds and notes		
3	Collections from community preservation surcharge		460,981.36
4	Distributions from State trust fund		136,821.00
5	Earnings on investments		17,265.00
6	Gifts, Grants, Donations		0.00
7	Other - Tax Liens		4,140.76
	Total New Revenue:		**619,208.12**
	Expenditures/OFU		
8	Expenditures:		
	Open Space		
	Historic Resources	-	
	Community Housing	3,000.43	
	Other (Community Recreation)	452,414.61	455,415.04
9	Expenditures for Debt Service:		
	Open Space	-	
	Historic Resources		
	Community Housing		
	Other (Community Recreation)		-
10	Administrative Expenses	3,141.25	3,141.25
11	Other	583,499.00	583,499.00
	Total Expenditures/OFU:		**1,042,055.29**
	Total Fund Balance June 30, 2018 (Detail Following):		***$2,685,940.83***

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

1	Fund Balance Reserved for Encumbrances (3211)	1,595,310.80	
2	Fund Balance Reserved for Expenditures (3240)	-	
3	Fund Balance Reserved for Open Space (3241)	80,061.18	
4	Fund Balance Reserved for Historic Resources (3242)	169,020.18	
5	Fund Balance Reserved for Community Housing (3243)	360,779.18	
6	Fund Balance Reserved for Special Purposes (3280)		
7	Fund Balance Reserved for Community Preservation Act (3320)/Undesignated (3590)	480,769.49	
8	**Total Community Preservation Fund Balance June 30, 2018**		***2,685,940.83***

TOWN OF CARVER
CAPITAL PROJECTS FUND DETAIL
FY2018

	Department	Fund Balance 7/1/2017	Receipts/ Operating Transfers In	Expenditures/ Transfers Out	Fund Balance 6/30/2018
	General Government				
	Industrial Development Committee:				
	Savary Ave. Land Dev	4,323.00			4,323.00
	Town Hall Addition	4,062.62			4,062.62
	Fire Station	3,649.03			3,649.03
	Fire Engines	2,141.08		1,593.32	547.76
	Purchase/Equip Ambulance	108.32			108.32
	Jr and High School Addition	1,198.61			1,198.61
	School Repair	1,556.14			1,556.14
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	7,499,706.31	18,311,451.00	22,425,441.38	3,385,715.93
	MS/HS Repairs	(916,609.13)	2,203,426.67	3,980,734.74	(2,693,917.20)
	MS/HS Track & Field	0.00	1,415,235.00	603,880.74	811,354.26
	Total	**6,650,557.03**	**21,930,112.67**	**27,011,650.18**	**1,569,019.52**

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

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

TOWN OF CARVER

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-WATER FUND
Period ending June 30, 2018

	61 Cran Village	65 NCWD	Totals (Memo Only)
Revenues:			
Charges for services	44,441.00	95,236.00	139,677.00
Betterments		171,509.00	171,509.00
Liens redeemed			-
Interest and penalties			-
Federal income		41,991.00	41,991.00
Interest income	1,144.00	2,455.00	3,599.00
Other fees		2,656.00	2,656.00
	45,585.00	313,847.00	359,432.00
Expenditures:			
Salaries			-
Expenses	41,477.00	152,791.00	194,268.00
Capital Outlay			-
Construction			-
Land Acquisition			-
Debt Service		348,131.00	348,131.00
Total Public Works expenses	41,477.00	500,922.00	542,399.00
Excess (deficit) of revenues over (under) expenditures	4,108.00	(187,075.00)	(182,967.00)
Other Financing Sources/(Uses):			
Bond Proceeds			-
Transfer from Other Funds		347,869.00	347,869.00
Transfer to Other Funds	(2,516.00)	(104,756.00)	(107,272.00)
	(2,516.00)	243,113.00	240,597.00
Fund Balance, June 30, 2017	202,508.00	368,369.00	570,877.00
Fund Balance, June 30, 2018	204,100.00	424,407.00	628,507.00

TOWN OF CARVER

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-TRUST & AGENCY FUNDS
Period ending June 30, 2018

	81 Non-Expendable and Expendable Trusts	82 Other Trusts	89 Agency	 Totals (Memo Only)
Revenues:				
State Grants				-
Other Revenue				-
Interest Income	3,520.00	51,567.00		55,087.00
Change in market value of inv				-
Deposits		267,403.00	1,543,978.00	1,811,381.00
	3,520.00	318,970.00	1,543,978.00	1,866,468.00
Expenditures:				
General government		29,370.00		29,370.00
Public safety				-
Education				-
Public works				-
Human services				-
Culture and recreation				-
Return of deposits			1,571,489.00	1,571,489.00
	-	29,370.00	1,571,489.00	1,600,859.00
Excess (deficit) of revenues over (under) expenditures	3,520.00	289,600.00	(27,511.00)	265,609.00
Other Financing Sources/(Uses):				
Bond Proceeds				-
Transfer from Other Funds		3,159,762.00		3,159,762.00
Transfer to Other Funds		(2,753,711.00)		(2,753,711.00)
	-	406,051.00	-	406,051.00
Fund Balance, June 30, 2017	313,030.00	5,119,406.00	124,850.00	5,557,285.99
Fund Balance, June 30, 2018	316,550.00	5,815,057.00	97,339.00	6,228,945.99