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TOWN OF CARVER

UMAS Version

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP
June 30, 2017

	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	5,464,506.93	5,882,515.66	11,419,364.73	600,373.86	5,083,486.89			28,450,248.07
Investments					438,260.99			438,260.99
Receivables:								
Property taxes	604,256.56							604,256.56
Provision for abatements/exemptions	(471,753.73)							(471,753.73)
Tax Liens	410,458.76							410,458.76
CPA liens		5,037.35						5,037.35
Betterment liens				4,772.35				4,772.35
Deferred taxes	-							-
Deferred betterments				2,888.26				2,888.26
Tax foreclosures	329,904.37	374.89						330,279.26
Betterments		828.24		3,455.50				4,283.74
Motor vehicles excise	300,147.57							300,147.57
CPA surcharge		10,391.65						10,391.65
Departmental	22,438.13							22,438.13
Intergovernmental	262,168.07							262,168.07
Intergovernmental accrued	43,274.00	46,311.16	1,225.00					90,810.16
Apportioned assessments not yet due		63,118.91		1,216,806.52				1,279,925.43
Charges for services and other	-	201,046.72		26,634.11	101,051.18			328,732.01
Charges for services accrued	-	-		-	39,769.88			39,769.88
Total receivables	1,500,893.73	327,108.92	1,225.00	1,254,556.74	140,821.06	-		3,224,605.45
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		-				33,546,522.32		33,546,522.32
Total assets	6,970,400.66	6,209,624.58	11,420,589.73	1,854,930.60	5,662,568.94	33,546,522.32	-	65,664,636.83
Liabilities, Equity and Other Credits								
Warrants and accounts payable	189,682.59	52,521.80	1,779,832.89	29,496.47	4,232.00			2,055,765.75
Due to other funds								
Guaranty deposits	305,424.65							305,424.65
Accrued liabilities:								
Payroll withholding payables	302,418.47							302,418.47
Unclaimed items, tailings	52,447.79	-			-			52,447.79
Due to taxpayers	-							-
General obligation bonds and notes payable	-	-	3,000,000.00	-	-	33,546,522.32		36,546,522.32
Deferred revenue	1,457,619.46	280,797.76		1,254,556.74	101,050.95			3,094,024.91
Other liabilities	-							-
Obligation under capital lease								-
Total liabilities	2,307,592.96	333,319.56	4,779,832.89	1,284,053.21	105,282.95	33,546,522.32		42,356,603.89
Retained earnings								-
Fund balances:								
Reserved for:								
Encumbrances	65,491.42			15,150.00				80,641.42
Continuing appropriations	2,010,316.45	1,543,146.84		-				3,553,463.29
Appropriation deficit	-							-
Debt exclusion premium reserve								-
Expenditures		1,720,084.34	6,640,756.84					8,360,841.18
Unprovided abatements								-
Prepaid items	-							-
Petty cash	5,000.00							5,000.00
Unreserved:								
Designated for special purposes		31,511.71			165,463.87			196,975.58
Designated for subsequent year expenditures	250,000.00	-		56,955.00				306,955.00
Designated for overlay surplus	-							-
Designated for debt service	-			-				-
Undesignated	2,331,999.83	2,581,562.13		498,772.39	5,391,822.12			10,804,156.47
Total equity and other credits	4,662,807.70	5,876,305.02	6,640,756.84	570,877.39	5,557,285.99	-		23,308,032.94
Contingencies								
Total liabilities, equity and other credits	6,970,400.66	6,209,624.58	11,420,589.73	1,854,930.60	5,662,568.94	33,546,522.32		65,664,636.83
	-	-	-	-	-	-	-	-

TOWN OF CARVER

Trial Balance at June 30, 2017
General Fund (01)

		Pre-Close Trial Balance, per G/L		Closing Entries		Adjusted Trial Balance	
Account #	**Description**	**Debit**	**Credit**	**Debit**	**Credit**	**Debit**	**Credit**
1040	Cash	5,464,506.93				5,464,506.93	
1210-1998	Personal Property 1998	794.67				794.67	
1210-1999	Personal Property 1999	782.99				782.99	
1210-2000	Personal Property 2000	704.85				704.85	
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	572.47				572.47	
1210-2011	Personal Property 2011	1,093.83				1,093.83	
1210-2012	Personal Property 2012	1,395.92				1,395.92	
1210-2013	Personal Property 2013	4,705.73				4,705.73	
1210-2014	Personal Property 2014	2,184.34				2,184.34	
1210-2015	Personal Property 2015	4,158.77				4,158.77	
1210-2016	Personal Property 2016	4,681.01				4,681.01	
1210-2017	Personal Property 2017	39,793.83				39,793.83	
1220-2015	Real Estate 2015	1,575.13				1,575.13	
1220-2016	Real Estate 2016	49,374.03				49,374.03	
1220-2017	Real Estate 2017	486,581.06				486,581.06	
1240	Tax Liens Receivable	410,458.76				410,458.76	
1253	Deferred Taxes Receivable					-	
1260-2000	Motor Vehicle Excise - pre 2001	4,747.32				4,747.32	
1260-2001	Motor Vehicle Excise 2001	4,152.94				4,152.94	
1260-2002	Motor Vehicle Excise 2002	3,943.06				3,943.06	
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	6,131.01				6,131.01	
1260-2006	Motor Vehicle Excise 2006	5,669.61				5,669.61	
1260-2007	Motor Vehicle Excise 2007	4,003.13				4,003.13	
1260-2008	Motor Vehicle Excise 2008	4,876.71				4,876.71	
1260-2009	Motor Vehicle Excise 2009	6,305.15				6,305.15	
1260-2010	Motor Vehicle Excise 2010	7,592.82				7,592.82	-
1260-2011	Motor Vehicle Excise 2011	4,500.18				4,500.18	
1260-2012	Motor Vehicle Excise 2012	5,854.50				5,854.50	
1260-2013	Motor Vehicle Excise 2013	6,724.36				6,724.36	
1260-2014	Motor Vehicle Excise 2014	8,603.74				8,603.74	
1260-2015	Motor Vehicle Excise 2015	14,707.15				14,707.15	
1260-2016	Motor Vehicle Excise 2016	36,479.87				36,479.87	
1260-2017	Motor Vehicle Excise 2017	162,770.65				162,770.65	
1295	Payments in Lieu of Taxes						-
1341	Trailer Coach	4,698.00				4,698.00	
1342	38B fines					-	
1343	Tipping fees	17,740.13				17,740.13	
1720	Due from Commonwealth	43,274.00				43,274.00	
1721	Veterans A/R	262,168.07				262,168.07	
1810	Inventories	5,000.00				5,000.00	
1850	Prepaid expenses					-	
1860	Other Departmental Receiv					-	
1880	Tax Foreclosures	329,904.37				329,904.37	
1890	Suspense RTD checks					-	
	TOTAL, ASSETS	7,442,154.39	-	-	-	7,442,154.39	-
2101	Warrants Payable		189,682.59				189,682.59
2102	Accounts Payable						-
2120	Federal Tax W/H					-	-
2125	Medicare Tax W/H					-	
2130	State Tax W/H					-	-
2140	Plymouth County Retirement		7,182.64				7,182.64
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					-	
2152	Special Life					-	
2153	Vision WH		1,710.86				1,710.86
2154	BCBS WH Payable		211,041.44				211,041.44
2155	Pilgrim WH Payable		73,325.02				73,325.02
2161	Concord Heritage					-	
2162	Delta Dental		8,816.36				8,816.36
2163	Accident & illness		23.17				23.17
2164	Aflac						-
2165	Aflac ST disability						-
2172	DPW Dues					-	
2173	Teacher Dues					-	

2175	Clerical Dues		318.98				318.98
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					-	
2520	Tailings		52,447.79				52,447.79
2550	PB - Review & Inspections		23,867.22				23,867.22
2552	PB - Surety Bonds		249,130.51				249,130.51
2555	PB - Bounds Account		6,155.00				6,155.00
2560	ZBA - reviews		2,804.62				2,804.62
2561	Conservation Reviews and Inspections		467.30				467.30
2565	Surety Bonds - cell tower		23,000.00				23,000.00
2566	Surety Bonds - Earth Removal						-
2581	Due to taxpayers						-
2610	Deferred Revenue - Property Taxes		132,502.56				132,502.56
2620	Deferred Revenue - Tax Deferrals						-
2622	Deferred Revenue - Tax Liens		410,458.76				410,458.76
2623	Deferred Revenue - Tax foreclosures		329,904.37				329,904.37
2624	Deferred Revenue-PILOT					-	-
2630	Deferred Revenue - MV Excise		300,147.57				300,147.57
2654	Deferred Revenue - Departmental		22,438.13				22,438.13
2654	Deferred Revenue - Intergovernmental		262,168.07				262,168.07
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		72,031.93				72,031.93
1230-2011	Provision for Abatements 2011		110,593.08				110,593.08
1230-2012	Provision for Abatements 2012		65,084.35				65,084.35
1230-2013	Provision for Abatements 2013		32,656.06				32,656.06
1230-2014	Provision for Abatements 2014	9,702.42				9,702.42	-
1230-2015	Provision for Abatements 2015		11,360.51				11,360.51
1230-2016	Provision for Abatements 2016		77,890.89				77,890.89
1230-2017	Provision for Abatements 2017		58,628.07				58,628.07
	Subtotal, LIABILITIES	9,702.42	2,789,049.11	-	-	9,702.42	2,789,049.11
3211	F B Reserved - Encumbrances		65,491.42				65,491.42
3212	F B Reserved - Continued Approp.		2,010,316.45				2,010,316.45
3220	F B Reserved - Overlay Surplus						-
3240	F B Reserved - Expenditures		250,000.00				250,000.00
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		2,901,258.10	569,258.27			2,331,999.83
3592	F B - Appropriation Deficits						-
3594	F B - Unprovided Abate/Exemptions	-					-
	Subtotal, FUND BALANCES	-	5,232,065.97	569,258.27	-	-	4,662,807.70
	TOTAL, LIAB & F.B.	9,702.42	8,021,115.08	569,258.27	-	9,702.42	7,451,856.81
	TOTALS	7,451,856.81	8,021,115.08	569,258.27	-	7,451,856.81	7,451,856.81

TOWN OF CARVER MASSACHUSETTS
General Fund
Statement of Estimated and Actual Revenues
For the Period Ended June 30, 2017

	Estimated Revenue	Net Actual Revenue	Difference
TAXES AND EXCISES			
PERSONAL PROPERTY TAXES			
1997 PERSONAL PROPERTY TAXES	-	776.13	776.13
2010 PERSONAL PROPERTY TAXES	-	(10,119.38)	(10,119.38)
2011 PERSONAL PROPERTY TAXES	-	(9,987.86)	(9,987.86)
2012 PERSONAL PROPERTY TAXES	-	-	-
2013 PERSONAL PROPERTY TAXES	-	10.81	10.81
2014 PERSONAL PROPERTY TAXES	-	5.20	5.20
2015 PERSONAL PROPERTY TAXES	-	48.56	48.56
2016 PERSONAL PROPERTY TAXES	-	54,957.49	54,957.49
2017 PERSONAL PROPERTY TAXES	2,913,354.61	2,858,048.29	(55,306.32)
	2,913,354.61	**2,893,739.24**	**(19,615.37)**
REAL ESTATE TAXES			
PROP TAX PREV WRITTEN OFF	-	(197.15)	(197.15)
2014 REAL ESTATE TAXES	-	(17,358.14)	(17,358.14)
2015 REAL ESTATE TAXES	-	(18,557.14)	(18,557.14)
2016 REAL ESTATE TAXES		323,253.45	323,253.45
2017 REAL ESTATE TAXES	21,082,314.55	20,423,315.36	(658,999.19)
	21,082,314.55	**20,710,456.38**	**(371,858.17)**
MOTOR VEHICLE EXCISE TAXES			
EXCISE TAX PREV WRITTEN OFF	-	448.38	448.38
1999 MOTOR VEHICLE EXCISE	-	176.25	176.25
2000 MOTOR VEHICLE EXCISE		76.25	
2002 MOTOR VEHICLE EXCISE	-	16.44	16.44
2003 MOTOR VEHICLE EXCISE	-	-	-
2004 MOTOR VEHICLE EXCISE	-	-	-
2005 MOTOR VEHICLE EXCISE	-	477.87	477.87
2006 MOTOR VEHICLE EXCISE	-	490.00	490.00
2007 MOTOR VEHICLE EXCISE	-	-	-
2008 MOTOR VEHICLE EXCISE	-	31.35	31.35
2009 MOTOR VEHICLE EXCISE	-	306.98	306.98
2010 MOTOR VEHICLE EXCISE	-	359.37	359.37
2011 MOTOR VEHICLE EXCISE	-	134.20	134.20
2012 MOTOR VEHICLE EXCISE	-	735.40	735.40
2013 MOTOR VEHICLE EXCISE	-	1,247.08	1,247.08
2014 MOTOR VEHICLE EXCISE	-	2,929.69	2,929.69
2015 MOTOR VEHICLE EXCISE	-	21,630.78	21,630.78
2016 MOTOR VEHICLE EXCISE	-	259,369.91	259,369.91
2017 MOTOR VEHICLE EXCISE	1,350,000.00	1,380,709.73	30,709.73
	1,350,000.00	**1,669,139.68**	**319,063.43**
TAX LIENS REDEEMED	**-**	**135,642.63**	**135,642.63**
38D FINES			
38D FINES - 2013	-		-

TOWN OF CARVER MASSACHUSETTS
General Fund
Statement of Estimated and Actual Revenues
For the Period Ended June 30, 2017

	Estimated Revenue	Net Actual Revenue	Difference
38D FINES - 2015	-		-
38D FINES - 2016	-		-
	-	**-**	**-**
INTEREST AND PENALTIES			
INT AND PENALTIES - PROP TAX	95,000.00	79,347.19	(15,652.81)
INT AND PENALTIES - EXCISE TAX	25,000.00	28,793.64	3,793.64
INT AND PENALTIES - TAX LIENS	40,000.00	35,286.48	(4,713.52)
	160,000.00	**143,427.31**	**(16,572.69)**
PAYMENT IN LIEU OF TAXES	**25,000.00**	**67,360.58**	**42,360.58**
MEALS TAX	**84,000.00**	**121,281.75**	**37,281.75**
TRAILER COACH EXCISE	**110,000.00**	**114,003.00**	**4,003.00**
TOTAL TAXES AND EXCISES	**$ 25,724,669.16**	**$ 25,855,050.57**	**$ 130,305.16**
CHARGES FOR SERVICES			
POLICE DETAIL ADMIN FEE	10,000.00	24,409.89	14,409.89
PLANNING BD FEES	10,000.00	14,250.00	4,250.00
MUNICIPAL LIENS	6,000.00	9,725.00	3,725.00
PUBLIC WORKS FEES	500.00	8,715.00	8,215.00
EARTH REMOVAL APP. FEES	-	590.10	590.10
BUILDING DEPT SPRINKLER FEES	-	-	-
DOG FEES	11,945.00	13,931.25	1,986.25
REGIONAL LANDFILL FEES	70,000.00	87,593.40	17,593.40
POLICE REPORTS	900.00	393.00	(507.00)
CONSERVATION COMM FEES	2,500.00	3,725.00	1,225.00
HISTORIC DISTRICT FEES	20.00	164.00	144.00
TREASURER FEES	-	625.00	625.00
SELECTMEN FEES	300.00	185.00	(115.00)
ZONING BD FEES	800.00	600.00	(200.00)
TOWN CLERK FEES	7,000.00	6,663.20	(336.80)
BD OF HEALTH FEES	35,000.00	48,528.33	13,528.33
CABLE FRANCHISE FEES	1,700.00	1,751.50	51.50
POLICE MISC FEES	3,000.00	6,600.00	3,600.00
WHITE GOODS DISPOSAL	35.00	100.00	65.00
ASSESSOR FEES	300.00	190.00	(110.00)
TOTAL CHARGES FOR SERVICES	**$ 160,000.00**	**$ 228,739.67**	**$ 68,739.67**
LICENSES AND PERMITS			
DUAL PLUMBING & GAS PERMITS	1,000.00	2,100.00	1,100.00
PRIVILEGE STICKERS	9,000.00	40,299.00	31,299.00
CAR DEALERS	2,300.00	2,650.00	350.00
SEALER WEIGHTS & MEASURE	2,000.00	20.00	(1,980.00)
AMUSEMENT DEVICE	600.00	390.00	(210.00)
ALCOHOLIC BEVERAGE LICENSES	11,000.00	14,450.00	3,450.00

TOWN OF CARVER MASSACHUSETTS
General Fund
Statement of Estimated and Actual Revenues
For the Period Ended June 30, 2017

	Estimated Revenue	Net Actual Revenue	Difference
PLUMBING PERMITS	9,000.00	12,173.00	3,173.00
COMMON VITCULARS LICENSE	1,500.00	1,750.00	250.00
GAS PERMITS	12,000.00	11,268.00	(732.00)
ELECTRICAL PERMITS	25,000.00	32,218.00	7,218.00
BUILDING PERMITS	76,000.00	77,529.29	1,529.29
MARRIAGE INTENTIONS	600.00	780.00	180.00
ONE DAY LIQUOR LICENSES	-	140.00	140.00
TOTAL LICENSES AND PERMITS	**$ 150,000.00**	**$ 195,767.29**	**$ 45,767.29**
INTERGOVERNMENTAL REVENUE			
STATE OWNED LAND	110,922.00	110,922.00	-
CHARTER TUITION REIMB.	150,950.00	111,643.00	(39,307.00)
MEDICADE REIMBURSEMENT	12,000.00	105,986.16	93,986.16
LOSS OF TAXES - ELDERLY	59,261.00	61,993.00	2,732.00
UNRESTRICTED GENERAL GOV'T AID	1,404,600.00	1,404,600.00	-
SCHOOL AID - CHAPTER 70	9,863,519.00	9,863,519.00	-
VETERANS BENEFITS	177,270.00	169,805.03	(7,464.97)
SCHOOL TRANSPORTATION	-	3,093.00	3,093.00
TOTAL INTERGOVERNMENTAL REVENUE	**$ 11,778,522.00**	**$ 11,831,561.19**	**$ 53,039.19**
FINES AND FORFEITS			
COURT FINES	1,000.00	880.00	(120.00)
PARKING FINES	500.00	394.50	(105.50)
R.M.V. FEES	9,500.00	15,600.00	6,100.00
CIVIL MOTOR VEHICLE INFRACTION	11,000.00	8,181.16	(2,818.84)
DOG VIOLATIONS	-	-	-
TOTAL FINES AND FORFEITS	**$ 22,000.00**	**$ 25,055.66**	**$ 3,055.66**
TOTAL EARNINGS ON INVESTMENTS	**$ 12,715.00**	**$ 245,758.23**	**$ 233,043.23**
MISCELLANEOUS REVENUE			
TREASURER/COLLECTOR MISC REVENUE	-	(686.57)	(686.57)
GAIN/(LOSS) IN INVESTMENT PORTFOLIO	-		-
OTHER MISC. REVENUE	-	2,131.83	2,131.83
EMA OTHER MISC. REVENUE	-		-
POLICE OTHER MISC. REVENUE	-	37,068.08	37,068.08
OTHER MISC. REVENUE	-	127,176.54	127,176.54
OTHER MISC. REVENUE	-	539.00	539.00
FINANCE CHARGES	-	1,501.37	1,501.37
NET PERMITTING REVENUE	350,000.00	552,667.82	202,667.82
SALE - SURPLUS EQUIPMENT	-	6,682.50	6,682.50
TOTAL MISCELLANEOUS REVENUE	**$ 350,000.00**	**$ 727,080.57**	**$ 377,080.57**
INTERFUND OPERATING TRANSFERS IN			
TRANSFERS FROM PROPRIETARY FUND	50,316.00	50,316.33	0.33
TRANSFERS FROM SPECIAL REVENUE	947,132.74	975,819.56	28,686.82
TRANSFERS FROM CAPITAL PROJECTS	78,165.00	78,165.00	-

TOWN OF CARVER MASSACHUSETTS
General Fund
Statement of Estimated and Actual Revenues
For the Period Ended June 30, 2017

	Estimated Revenue	Net Actual Revenue	Difference
TRANSFERS FROM TRUST FUNDS	2,392,878.80	2,392,878.80	-
TOTAL TRANSFERS	**$ 3,468,492.54**	**$ 3,497,179.69**	**$ 28,687.15**
OTHER FINANCING SOURCES			
PREMIUM ON BANS/BONDS	-	-	-
TOTAL OTHER FINANCING SOURCES	**$ -**	**$ -**	**$ -**
TOTAL ALL GENERAL FUND REVENUES	**$ 41,666,398.70**	**$ 42,606,192.87**	**$ 939,717.92**

TOWN OF CARVER
GENERAL FUND APPROPRIATION/EXPENDITURE REPORT
FY17

				FY17 Appropriations													
	Account #	FY16 Encumbrances/Articles	Other Adjs	ATM Raise & Appropriate	Classification per TM	ATM Other Funds	Special Town Meetings	Other Transfers	Reserve Fund	Total FY17 Appropriations	TOTAL BUDGET	FY2017 Expenditures	FY17 Encumbered	FY17 Close-outs	Articles	Balance 6/30/2017	
GENERAL GOVERNMENT																	
Moderator	01-114-0001-5110			250.00	GG					250.00	250.00	250.00				-	
Select-Salaries	01-122-0003			251,303.60	GG		71,000.00			322,303.60	322,303.60	302,085.38		20,218.22		-	
Salary adjs - incentive	01-122-0105-5119			45,000.00						45,000.00	45,000.00				45,000.00	-	
Select-Expense	01-122-0004	2,022.25		28,152.75	GG					28,152.75	30,175.00	18,696.96	275.00	11,203.04		-	
Contract negotiations										-	-					-	
Selectmen Unpaid bills							3,018.27			3,018.27	3,018.27	2,536.24		482.03		-	
4/11 STM FY16 A5 Long-range facilities		25,000.00								-	25,000.00	2,250.00			22,750.00	-	
4/11 STM FY16 A5 Develop HR		120,000.00								-	120,000.00	7,810.11			112,189.89	-	
4/15 ATM FY16 A7 Proj Mgmt		48,600.00		63,000.00						63,000.00	111,600.00				111,600.00	-	
T.A. Operating	01-122-0006 & 0007	1,926.54		13,222.25	GG/TW					13,222.25	15,148.79	11,769.60		3,379.19		-	
Green Committee	01-122-0122/0127									-	-					-	
Green Committee										-	-					-	
Green Committee										-	-					-	
Old Home Day										-	-					-	
Misc. Telephone	01-123-0010			37,000.00	GG					37,000.00	37,000.00	36,896.59		103.41		-	
Gasoline	01-123-0022			150,000.00	GG			(20,000.00)		130,000.00	130,000.00	78,667.12	20,474.63	30,858.25		-	
Street Lighting	01-123-0023	1,663.03		380,000.00	GG					380,000.00	381,663.03	411,663.63		(30,000.60)		-	
Utilities Reserve							175,000.00			175,000.00	175,000.00				175,000.00	-	
Town Report	01-123-0024			3,000.00	GG					3,000.00	3,000.00	2,677.78		322.22		-	
Matching Grant	01-123-0112	2,335.92								-	2,335.92			2,335.92		-	
Town Audit	01-123-0034			50,000.00	GG					50,000.00	50,000.00	35,452.55		14,547.45		-	
Misc PY Town Enc										-	-					-	TOWN-WIDE TOTAL
Municipal Ins		500.00		255,000.00	GG			(15,000.00)		240,000.00	240,500.00	233,090.89		7,409.11		-	23,239.84
Grant Services	01-123-0166	1,625.00								-	1,625.00			1,625.00		-	NO DEFICIT
Zoning Board										-	-					-	
Reserve Fund	01-132-0036			125,000.00	TW				(68,779.83)	56,220.17	56,220.17			56,220.17		-	
Finance Cmte - Expenses	01-131-0035			2,825.00	GG					2,825.00	2,825.00	954.00		1,871.00		-	
Professional Svcs By-law 2013 ATM A6	01-131-0106	18,475.00								-	18,475.00				18,475.00	-	
Accounting-Sal	01-135-0040			158,089.08	GG					158,089.08	158,089.08	153,397.11		4,691.97		-	FINANCE DEPT SALARY TOTAL
Accounting-Op	01-135-0041			52,835.00	GG					52,835.00	52,835.00	30,498.00	445.26	21,891.74		-	8,642.40
Assessors-Sal	01-141-0045			45,034.00	GG					45,034.00	45,034.00	53,041.20		(8,007.20)		-	NO DEFICIT
Assessors-Op	01-141-0048			68,900.00	GG					68,900.00	68,900.00	25,432.71	27,255.98	16,211.31		-	
Assess-Reval	01-141-0049									-	-					-	FINANCE DEPT EXPENSE TOTAL
Assess-Transition account		83,079.21								-	83,079.21	83,079.21				-	50,409.70
Tr/Coll Salaries	01-145-0055			188,234.00	GG					188,234.00	188,234.00	176,276.37		11,957.63		-	NO DEFICIT
Tr/Coll Op	01-145-0057			54,800.00	GG					54,800.00	54,800.00	61,126.55		(6,326.55)		-	
Tax Title Exp	01-146-0068			20,000.00	GG					20,000.00	20,000.00	1,366.80		18,633.20		-	
Legal Exp	01-151-0075/0076			100,000.00	GG			15,000.00		115,000.00	115,000.00	102,749.93	3,175.00	9,075.07		-	
Data Proc	01-155-0080/0081	470.00		75,000.00	GG			2,453.36		77,453.36	77,923.36	77,453.36		470.00		-	
Town Clerk Sal	01-161-0085			124,485.00	GG					124,485.00	124,485.00	124,389.47		95.53		-	
Town Clerk Op	01-161-0087	69.91		3,320.00	GG					3,320.00	3,389.91	2,042.04		1,347.87		-	
Town Clerk-Voting Machines										-	-					-	
Elec/Regis Sal	01-162-0089			21,520.00	GG			(3,053.36)		18,466.64	18,466.64	15,808.39		2,658.25		-	
Elec/Regis Op	01-162-0090			18,200.00	GG					18,200.00	18,200.00	17,599.86		600.14		-	
Conserv Sal	01-171-0092			49,637.00	GG					49,637.00	49,637.00	49,142.66		494.34		-	PEP SALARY TOTAL
Conserv Op	01-171-0093			2,900.00	GG					2,900.00	2,900.00	2,835.62		64.38		-	5,383.99
Conserv Unpaid bills	01-171-0182									-	-					-	NO DEFICIT
Agricultural Commission	01-173-0204			425.00	GG					425.00	425.00	326.69		98.31		-	
Redevelopment Authority	01-174							600.00		600.00	600.00	600.00				-	PEP EXPENSE TOTAL
Capital Outlay	01-196-725			1,025.00	GG					1,025.00	1,025.00	450.00		575.00		-	2,019.92
Capital Maint, Repair, Replace	01-196-0115	250,000.00					100,000.00	(25,000.00)		75,000.00	325,000.00	31,480.00			293,520.00	-	NO DEFICIT
Industrial Development	01-182-0206			2,750.00	GG					2,750.00	2,750.00	2,020.07		729.93		-	
Planning Sal	01-175-0097			117,665.00	GG			(5,200.00)		112,465.00	112,465.00	101,277.36		11,187.64		-	
Planning Op	01-175-0098	23,886.12		7,055.00	GG			5,200.00		12,255.00	36,141.12	35,788.02		190.36	162.74	-	
4/15 ATM FY16 A7 Master Plan										-	-						
Zoning Board	01-176-0095			2,550.00	GG					2,550.00	2,550.00	1,667.99		882.01		-	
Bldg Payroll	01-192-0227									-	-					-	
Bldg Op	01-192-0229									-	-					-	
Upgrade Municipal Well		50,000.00								-	50,000.00	50,000.00				-	
Roof, doors, window FD		5,184.98								-	5,184.98				5,184.98	-	
Town Hall - Paint Ext	01-122-0108					40,000.00				40,000.00	40,000.00				40,000.00	-	
HVAC Police Station		15,856.25								-	**15,856.25**			15,856.25		-	
Town Wide Tech upgrades	01-155-0108					55,000.00				55,000.00	55,000.00	54,611.95		388.05		-	
Land Acquisition	01-122-0108					25,000.00				25,000.00	25,000.00	11,747.50			13,252.50	-	
TOTAL GENERAL GOVERNMENT		650,694.21	-	2,518,177.68		120,000.00	349,018.27	(45,000.00)	(68,779.83)	2,873,416.12	3,524,110.33	2,411,009.71	51,625.87	224,339.64	837,135.11	-	
PUBLIC SAFETY																	
Police Salaries	01-210-0240			1,673,736.00	PS			(15,196.19)		1,658,539.81	1,658,539.81	1,599,833.42		58,706.39		-	
Pol Disp Sal	01-210-0241			267,559.00	PS					267,559.00	267,559.00	264,928.75		2,630.25		-	
Police Operat	01-210-0242			104,650.00	PS			10,885.54		115,535.54	115,535.54	114,960.54		575.00		-	
Computer System Upgrade	01-210-0115									-	-					-	
Police new hire equip							15,000.00			15,000.00	15,000.00	6,795.75			8,204.25	-	
4/15 ATM FY16 A7 2 cruisers		2,566.33								-	2,566.33	842.25			1,724.08	-	
Fire Salaries	01-220-0260			451,592.14	PS					451,592.14	451,592.14	445,966.03		5,626.11		-	
Fire-Operating	01-220-0265	504.45		78,610.00	PS					78,610.00	79,114.45	78,128.15	797.97	188.33		-	
Ambulance-Sal	01-231-0280			533,886.69	PS					533,886.69	533,886.69	490,602.82				**43,283.87**	RETURN TO AMB FUND
Ambulance Op	01-231-0281			107,800.00	PS					107,800.00	107,800.00	99,012.65				**8,787.35**	RETURN TO AMB FUND
2 EKG monitors	01-231-0115									-	-					-	
Bldg Insp-Sal	01-241-0290			40,132.00	GG					40,132.00	40,132.00	42,382.07		(2,250.07)		-	
Bldg Insp-Op	01-241-0293			7,450.00	GG					7,450.00	7,450.00	5,826.25		1,623.75		-	
P&G Insp-Op	01-242-0300/0301			18,820.00	GG					18,820.00	18,820.00	18,544.73		275.27		-	
Sealer W&M	01-244-0305			5,200.00	GG					5,200.00	5,200.00	270.00		4,930.00		-	
Wire Insp-Op	01-245-0310/0311			18,700.00	GG					18,700.00	18,700.00	18,000.05		699.95		-	
Animal Ct Sal	01-292-0320	-		29,874.00	PS			4,310.65		34,184.65	34,184.65	34,184.65				-	
Animal Ct Op	01-292-0321	-		5,750.00	PS					5,750.00	5,750.00	3,069.12		2,680.88		-	
Fire new hire equip							25,000.00			25,000.00	25,000.00	24,807.51			192.49	-	
Fire Sta 2 - Replace Shingles	01-220-0108	-				40,000.00				40,000.00	40,000.00	36,828.00			3,172.00	-	
Fire Sta 2 - Ugrade Kitchen/bunkroor	01-220-0108	-				15,000.00				15,000.00	15,000.00	14,332.63			667.37	-	
Fire replace SCUBA	01-220-0108	-				220,000.00				220,000.00	220,000.00	220,000.00				-	
Police cruiser	01-210-0108	-				42,000.00				42,000.00	42,000.00	41,267.75			732.25	-	
Police long-range strategic plan	01-210-0108	-				65,000.00				65,000.00	65,000.00				65,000.00	-	
EMS intravenous pumps	01-231-0108	-				15,000.00				15,000.00	15,000.00				15,000.00	-	
EMS Auto Chest compression	01-231-0108	-				35,000.00				35,000.00	35,000.00	31,566.73			3,433.27	-	
EMS New Ambulance	01-231-0108	-					220,000.00			220,000.00	220,000.00				220,000.00	-	
TOTAL PUBLIC SAFETY		3,070.78	-	3,343,759.83		432,000.00	260,000.00	-	-	4,035,759.83	4,038,830.61	3,592,149.85	797.97	75,685.86	318,125.71	52,071.22	
EDUCATION																	
School	01-300	15,597.18		22,267,318.00	ED					22,267,318.00	22,282,915.18	22,282,915.42		(0.24)		-	
Dishwasher repllacement	01-300	-		-	ED			25,000.00		25,000.00	25,000.00	16,938.00			8,062.00	-	
4 school buses, mini-van, radio system		5,879.09								-	5,879.09	5,879.09				-	
2 school buses, Painting, 2 mini-vans, 1 handicap bus, bldg survey, tech updates, caravan		1,100.00								-	1,100.00				1,100.00	-	
100 ipads		9,280.35								-	9,280.35	9,280.35				-	
Double stack ovens		1,062.00								-	1,062.00	1,062.00				-	
4/15 ATM FY16 A7 install septic		58,250.00								-	58,250.00				58,250.00	-	
4/15 ATM FY16 A7 replace gym floor		383,980.00								-	383,980.00	292,168.65			91,811.35	-	
4/15 ATM FY16 A7 School Tech										-	-					-	

TOWN OF CARVER
GENERAL FUND APPROPRIATION/EXPENDITURE REPORT
FY17

GENERAL GOVERNMENT	Account #	FY16 Encumbrances/Articles	Other Adjs	FY17 Appropriations ATM Raise & Appropriate	Classification per TM	ATM Other Funds	Special Town Meetings	Other Transfers	Reserve Fund	Total FY17 Appropriations	TOTAL BUDGET	FY2017 Expenditures	FY17 Encumbered	FY17 Close-outs	Articles	Balance 6/30/2017	
4/15 ATM FY16 A7 Textbooks										-	-					-	
4/15 ATM FY16 A7 2 school busses										-	-					-	
School Decomm Waste Water	01-307-0108					25,000.00				25,000.00	25,000.00	4,750.00			20,250.00	-	
School repair HS Gym Bleachers	01-307-0108					25,000.00				25,000.00	25,000.00				25,000.00	-	
School auditorium carpet	01-307-0108					20,000.00		(4,935.00)		15,065.00	15,065.00	15,065.00				-	
School - replace bus	01-307-0108					82,000.00				82,000.00	82,000.00	68,072.17			13,927.83	-	
Regional Voc				1,113,901.00	TW					1,113,901.00	1,113,901.00	1,063,395.00		50,506.00		-	
TOTAL EDUCATION		475,148.62	-	23,381,219.00		152,000.00	-	20,065.00	-	23,553,284.00	24,028,432.62	23,759,525.68	-	50,505.76	218,401.18	-	
PUBLIC WORKS																	
DPW-Sal	01-421-0355			614,764.00	PW			3,883.75		618,647.75	618,647.75	621,937.13		(3,289.38)		-	
DPW-Op	01-421-0365	107.68		471,910.00	PW			21,713.61	8,343.26	501,966.87	502,074.55	480,641.09	12,940.00	8,493.46		-	
4/15 ATM FY16 A7 Truck w/sander	01-421-0365	532.00								-	532.00			532.00		-	
Private Ways		14,516.55								-	14,516.55				14,516.55	-	
Snow & Ice Op	01-423-0390			235,000.00	TW		50,000.00		54,345.64	339,345.64	339,345.64	339,345.64				-	
Earth Removal	01-429-0720			1,260.00	PW					1,260.00	1,260.00	863.91		396.09		-	
Landfill Op	01-439-0025			90,000.00	PW					90,000.00	90,000.00	65,013.04		24,986.96		-	
Cemetery Perpetual Care				11,225.00	PW			(5,597.36)		5,627.64	5,627.64	5,627.64				-	
Stormwater Mgmt		25,000.00								-	25,000.00	24,897.79			102.21	-	
NCWD - infrastructure eval		39,852.83								-	39,852.83				39,852.83	-	
DPW Sidewalk Tractor/Snowblower	01-421-0108					150,000.00				150,000.00	150,000.00	128,812.31			21,187.69	-	
DPW One Ton Dump Truck w/Plow	01-421-0108					75,000.00				75,000.00	75,000.00	63,391.00			11,609.00	-	
TOTAL PUBLIC WORKS		80,009.06	-	1,424,159.00		225,000.00	50,000.00	20,000.00	62,688.90	1,781,847.90	1,861,856.96	1,730,529.55	12,940.00	31,119.13	87,268.28	-	
HUMAN SERVICES																	
Health Sal	01-510-0630			71,078.00	GG					71,078.00	71,078.00	81,679.67		(10,601.67)		-	
Health Op	01-510-0633			13,445.00	GG					13,445.00	13,445.00	13,144.49		300.51		-	
COA Sal	01-541-0650			93,369.00	HS			(2,725.13)		90,643.87	90,643.87	78,505.54		12,138.33		-	
COA Op	01-541-0651			20,000.00	HS					20,000.00	20,000.00	18,170.35		1,829.65		-	
4/15 ATM FY16 A7 Cooler/Freezer		21,000.00								-	21,000.00	19,523.62			1,476.38	-	
COA Atwood House Maint										-	-					-	
COA Atwood House Maint										-	-					-	
Veterans Sal	01-543-0660			32,507.00	HS			2,725.13		35,232.13	35,232.13	37,092.82		(1,860.69)		-	
Veterans Op	01-543-0661			3,475.00	HS					3,475.00	3,475.00	1,614.31		1,860.69		-	
Veterans Ben	01-560-0662			220,000.00	HS			32,000.00		252,000.00	252,000.00	246,334.47		5,665.53		-	
Health Imperatives	01-560-0127									-	-					-	
South Shore Comm Action	01-560-0127			5,000.00	C					5,000.00	5,000.00	5,000.00				-	
South Coastal Legal	01-560-0127			4,000.00	C					4,000.00	4,000.00	4,000.00				-	
Women's Dom Violence	01-560-0127			3,000.00	C					3,000.00	3,000.00	3,000.00				-	
Coalition Homeless	01-560-0127									-	-					-	
S.S. Community Action										-	-					-	
So Shore Women's Resource										-	-					-	
Plymouth Co-op										-	-					-	
TOTAL HUMAN SERVICES		21,000.00	-	465,874.00		-	-	32,000.00	-	497,874.00	518,874.00	508,065.27	-	9,332.35	1,476.38	-	
CULTURE & RECREATION																	
Library Sal				293,558.00	CR			248.82		293,806.82	293,806.82	293,806.82				-	
Library Op				78,950.00	CR					78,950.00	78,950.00	78,904.33		45.67		-	
Recreation Sal				7,000.00	CR			1,315.53		8,315.53	8,315.53	10,815.74		(2,500.21)		-	
Recreation Op		-		10,000.00	CR					10,000.00	10,000.00	7,372.21	127.58	2,500.21		-	
Recreation Start up funds (4/11/17 ATM A5)		-			CR		15,000.00			15,000.00	15,000.00	2,340.00			12,660.00	-	
Historic Comm	01-690-0730			430.00	CR					430.00	430.00	430.00				-	
Historic Dist	01-691-0735			260.00	CR					260.00	260.00			260.00		-	
TOTAL CUTURE & RECREATION		-	-	390,198.00		-	15,000.00	1,564.35	-	406,762.35	406,762.35	393,669.10	127.58	305.67	12,660.00	-	
DEBT SERVICE																	
MWPAT Loan				11,101.00	A					11,101.00	11,101.00	11,100.40		0.60		-	
Capital Leases						279,240.00				279,240.00	279,240.00	279,239.83		0.17		-	
New Library	01-710-0756					51,635.00				51,635.00	51,635.00	51,635.00				-	
Town Hall Bond	01-710-0757					121,858.60				121,858.60	121,858.60	121,858.60				-	
Int/Temp Loans	01-710-0759					70,000.63				70,000.63	70,000.63	2,500.00				67,500.63	RETURN TO CAP AND DEBT STAB
Elementary School	01-710-0761			1,091,767.78	B	100,000.00				1,191,767.78	1,191,767.78	1,191,767.79		(0.01)		-	
Fire Station	01-710-0762					742,669.44				742,669.44	742,669.44	742,669.44				-	
Fire Engines	01-710-0763					268,008.33				268,008.33	268,008.33	268,008.33				-	
Loan Disclosure	01-145-0058					15,000.00	(3,018.27)			11,981.73	11,981.73	8,114.16				3,867.57	RETURN TO CAP AND DEBT STAB
TOTAL DEBT SERVICE		-	-	1,102,868.78		1,648,412.00	(3,018.27)	-	-	2,748,262.51	2,748,262.51	2,676,893.55	-	0.76	-	71,368.20	
ASSESSMENTS																	
County Tax	01-830			25,057.00						25,057.00	25,057.00	25,057.50		(0.50)		-	
Regional Refuse										-	-					-	
SRPPED	01-840			2,002.00						2,002.00	2,002.00	2,001.99		0.01		-	
STRAP	01-820									-	-					-	
Mosquito Cntrl	01-820			64,233.00						64,233.00	64,233.00	64,233.00				-	
Air Polution	01-820			3,148.00						3,148.00	3,148.00	3,148.00				-	
RMV Non-renewal	01-820			16,560.00						16,560.00	16,560.00	16,100.00		460.00		-	
MBTA	01-820			20,301.00						20,301.00	20,301.00	20,301.00				-	
Regional Trans	01-820			55,500.00						55,500.00	55,500.00	55,500.00				-	
Special Ed	01-820			14,724.00						14,724.00	14,724.00	14,894.00		(170.00)		-	
School Choice	01-820			55,000.00						55,000.00	55,000.00	52,934.00		2,066.00		-	
Charter School	01-820			530,258.00						530,258.00	530,258.00	487,241.00		43,017.00		-	
Court Judgements	01-820									-	-					-	
TOTAL ASSESSMENTS		-	-	786,783.00		-	-	-	-	786,783.00	786,783.00	741,410.49	-	45,372.51	-	-	
EMPLOYEE BENEFITS																	
Retirement	01-910-0911			1,289,560.00	EB			(32,000.00)		1,257,560.00	1,257,560.00	1,219,554.01		38,005.99		-	
Unemployment	01-910-0106	35,249.79		5,000.00	EB			(1,564.35)		3,435.65	38,685.44			3,435.65	35,249.79	-	
Unemployment Reserve							150,000.00			150,000.00	150,000.00				150,000.00	-	
Insurance and Medicare		3,060.00		1,068,570.00	EB					1,068,570.00	1,071,630.00	1,048,294.24		23,335.76		-	
ATM 4/13/15 A4 Health Ins Restructu	01-910	100,000.00								-	100,000.00				100,000.00	-	
Health Insurance Reserve							250,000.00			250,000.00	250,000.00				250,000.00	-	
Wage & Classification Study										-	-					-	
TOTAL EMPLOYEE BENEFITS		138,309.79	-	2,363,130.00		-	400,000.00	(33,564.35)	-	2,729,565.65	2,867,875.44	2,267,848.25	-	64,777.40	535,249.79	-	
OPERATING TRANSFERS OUT																	
Transfer to Cap Bldg Stab										-	-					-	
Transfer to Proprietary	01-990-0995			87,500.00	TR	261,000.00				348,500.00	348,500.00	348,500.00				-	
Transfer to SRFs							519,280.00			519,280.00	519,280.00	519,280.00				-	
Transfer to Trust/Agency	01-990-0996			2,658,829.00	TR	180,094.46	822,309.00	4,935.00	6,090.93	3,672,258.39	3,672,258.39	3,672,258.39				-	
Transfer to Cap Projects	01-990-0108						550,000.00			550,000.00	550,000.00	550,000.00				-	
TOTAL OPERATING TRANSFERS		-	-	2,746,329.00		441,094.46	1,891,589.00	4,935.00	6,090.93	5,090,038.39	5,090,038.39	5,090,038.39	-	-	-	-	
Totals		**1,368,232.46**	**-**	**38,522,498.29**		**3,018,506.46**	**2,962,589.00**	**-**	**-**	**44,503,593.75**	**45,871,826.21**	**43,171,139.84**	**65,491.42**	**501,439.08**	**2,010,316.45**	**123,439.42**	
			From septic	(11,101.00)						**(11,101.00)**							
	Per Town Meeting		From ambulance	(672,044.00)		(50,000.00)				**(722,044.00)**							
GG	2,457,980.43		Cran Village - indirects							-							
PS	3,247,707.83		NCWD - indirects							-							
ED	22,267,318.00		Assessments - raised on Tax Rate	(786,783.00)						**(786,783.00)**							
PW	1,189,159.00		From Free Cash	-		(261,000.00)	(2,702,589.00)			**(2,963,589.00)**							
HS	369,351.00		From Overlay Surplus							-							
CR	390,198.00		From Capital and Debt Stab			(2,419,601.33)	(260,000.00)			**(2,679,601.33)**							
TW	1,536,901.00		From Capital Building Stab			(4,645.63)				**(4,645.63)**							
A	11,101.00		From Capital funds			(78,165.04)				**(78,165.04)**							
B	1,091,767.78		Cemetery	(11,225.00)		(25,000.00)				**(36,225.00)**							
EB	2,363,130.00		Entergy	(10,000.00)						**(10,000.00)**							

TOWN OF CARVER
GENERAL FUND APPROPRIATION/EXPENDITURE REPORT
FY17

				FY17 Appropriations												
GENERAL GOVERNMENT	Account #	FY16 Encumbrances/Articles	Other Adjs	ATM Raise & Appropriate	Classification per TM	ATM Other Funds	Special Town Meetings	Other Transfers	Reserve Fund	Total FY17 Appropriations	TOTAL BUDGET	FY2017 Expenditures	FY17 Encumbered	FY17 Close-outs	Articles	Balance 6/30/2017
TR	2,746,329.00		**Taxation amount from Town Meeting**	**(37,031,346.00)**		(180,094.46)				**(37,211,440.46)**						
C	12,000.00			**(0.71)**		-	-	-	-							
	37,682,943.04															

TOWN OF CARVER
GENERAL FUND APPROPRIATION/EXPENDITURE REPORT
FY17

				FY17 Appropriations												
GENERAL GOVERNMENT	Account #	FY16 Encumbrances/Articles	Other Adjs	ATM Raise & Appropriate	Classification per TM	ATM Other Funds	Special Town Meetings	Other Transfers	Reserve Fund	Total FY17 Appropriations	TOTAL BUDGET	FY2017 Expenditures	FY17 Encumbered	FY17 Close-outs	Articles	Balance 6/30/2017

Unreserved Fund Balance 7/01/2016		**3,597,833.51**
Add:		
Fund Balance Reserve for encumbrances 7/01/16	+	25,921.04
Actual Revenues	+	39,109,012.88
Other Financing Sources	+	3,497,179.69
Fund Balance reserve for Expenditures 7/01/16	+	261,000.00
Fund Balance reserve for Appro Deficits 7/1/16	-	0.00
Fund Balance reserve for Continued Appro 7/1/16	+	1,342,311.42
Fund Balance Reserve for Court Judgements 7/1/16		0.00
Fund Balance Reserve for Prepaid Items 7/1/16	+	0.00
Total Additions		**44,235,425.03**
Subtract:		
Expenditures	+	38,085,412.45
Other Financing Uses	+	5,090,038.39
Fund Balance reserve for Expenditures 6/30/17		250,000.00
Fund Balance Reserved for Continuing Appropriations 6/30/17		2,010,316.45
Fund Balance Reserved for Appropriation deficit		0.00
Fund Balance Reserve for Court Judgements 6/30/17		0.00
Fund Balance Reserve for Prepaid Items 6/30/17		0.00
Fund Balance reserve for encumbrances 6/30/17		65,491.42
Total Subtractions		**45,501,258.71**
Unreserved Fund Balance 6/30/2017		**2,331,999.83**

TOWN OF CARVER

COMBINING BALANCE SHEET-SPECIAL REVENUE FUNDS
June 30, 2017

	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	225,337.23	9,376.61	20,727.34	85,168.99	1,256,026.80	470,628.25	3,109,796.35	705,454.09	5,882,515.66
Tax liens							5,037.35		5,037.35
CPA surcharge							10,391.65		10,391.65
Tax foreclosures							374.89		374.89
Septic loan receivable									-
Apportioned betterments	539.42				288.82				828.24
Unapportioned betterments	48,616.81				14,502.10				63,118.91
Due from Federal Government		9,425.84	15,716.06						25,141.90
Due from Commonwealth	2,822.86		1,115.43						3,938.29
Due from Other Governments								17,230.97	17,230.97
Due from users					201,046.72				201,046.72
Amts to be provided-notes									-
Total assets	277,316.32	18,802.45	37,558.83	85,168.99	1,471,864.44	470,628.25	3,125,600.24	722,685.06	6,209,624.58
Liabilities & Fund Bal.									
Warrants/Accounts payable	5,259.44	374.50	6,047.12	10,042.13		23,425.56	1,008.23	6,364.82	52,521.80
Other liabilities									-
Deferred revenue	49,156.23				215,837.64		15,803.89		280,797.76
Notes payable									-
Total liabilities	54,415.67	374.50	6,047.12	10,042.13	215,837.64	23,425.56	16,812.12	6,364.82	333,319.56
Fund balance - continued appro							1,543,146.84		1,543,146.84
Fund balance - designated			31,511.71						31,511.71
Fund balance - reserved					1,256,026.80		464,057.54		1,720,084.34
Unreserved fund balance	222,900.65	18,427.95		75,126.86		447,202.69	1,101,583.74	716,320.24	2,581,562.13
Total fund balance	222,900.65	18,427.95	31,511.71	75,126.86	1,256,026.80	447,202.69	3,108,788.12	716,320.24	5,876,305.02
	277,316.32	18,802.45	37,558.83	85,168.99	1,471,864.44	470,628.25	3,125,600.24	722,685.06	6,209,624.58
	-	-	-	-	-	-	-	-	-

TOWN OF CARVER

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES-SPECIAL REVENUE FUNDS
Year ended June 30, 2017

	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	157,202.27	744,495.00	233,996.01	337,034.00		241,658.00	151,942.00		1,866,327.28
CPA surcharge							435,582.60		435,582.60
Tax liens							2,744.35		2,744.35
Penalties and interest							1,672.33		1,672.33
Fees			307,472.68		714,787.52	238,514.06			1,260,774.26
Betterment revenue	6,951.06				3,485.33				10,436.39
Interest	43.13						15,812.92	40.48	15,896.53
Other	21,826.39	3,500.00			9.53	42,926.44		266,267.05	334,529.41
	186,022.85	747,995.00	541,468.69	337,034.00	718,282.38	523,098.50	607,754.20	266,307.53	3,927,963.15
Expenditures									
General Government	21,992.71						2,326.25		24,318.96
Public Safety	59,308.23					16,876.54	56,875.00	266,750.19	399,809.96
Education		761,878.46	524,204.11	490,653.63		355,393.96			2,132,130.16
Public works	27,400.00					192,178.14		131,915.41	351,493.55
Human services	23,304.26					3,634.20		113,641.51	140,579.97
Culture & recreation	20,431.07					9,008.76	13,858.57	20.00	43,318.40
Insurance & other									-
Capital Outlay									-
Debt Service							103,270.00		103,270.00
	152,436.27	761,878.46	524,204.11	490,653.63	-	577,091.60	176,329.82	512,327.11	3,194,921.00
Excess Revenues over/ (under) Expenditures	33,586.58	(13,883.46)	17,264.58	(153,619.63)	718,282.38	(53,993.10)	431,424.38	(246,019.58)	733,042.15
Bond Proceeds									-
Transfers in								377,165.00	377,165.00
Transfers (out)	(17,513.02)				(936,048.41)	(1,862.28)		(17,612.47)	(973,036.18)
Excess Revenues over/ (under) Exp/Transfers	16,073.56	(13,883.46)	17,264.58	(153,619.63)	(217,766.03)	(55,855.38)	431,424.38	113,532.95	137,170.97
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
Fund Balance, 6/30/2017	222,900.65	18,427.95	31,511.71	75,126.86	1,256,026.80	447,202.69	3,108,788.12	716,320.24	5,876,305.02
	-	-	-	-	-	-	-	-	-

TOWN OF CARVER
STATEMENT OF CHANGES DETAIL AS OF JUNE 30, 2017

FUND #	Fund Name	7/1/2016 Opening Balance	Revenues: Charges for Services/Fees	Revenues: CPA Surcharge, Liens & Interest	Revenues: Federal	Revenues: State	Revenues: Betterment Revenue	Revenues: Interest	Revenues: Other	Total Revenues	Interfund Transfers In	Interfund Transfers Out	Transfers (Net)	Expenditures: Salaries	Expenditures: Expenses	Expenditures: Capital Outlay	Expenditures: Construction	Expenditures: Debt Service	Total Expenditures	6/30/2017 Ending Balance
20	**GRANTS**									-			-						-	-
	WATER STUDY GRANT	14,900.00								-		(14,900.00)	(14,900.00)						-	-
	DEP 604 B WEWEANTIC	84.12								-		(84.12)	(84.12)						-	-
	STATE & PRIMARY ELECTIONS	-				3,200.00				3,200.00			-	3,200.00					3,200.00	-
	AIC MARKETING GRANT	100.00							225.00	225.00			-		68.44				68.44	256.56
	E911 GRANT	-				36,109.52				36,109.52			-	32,095.00	4,014.52				36,109.52	-
	43D TECH ASSISTANCE	11,307.62								-			-						-	11,307.62
	CDBG HOUSING REHAB	28,407.20			30,395.25				(520.69)	29,874.56			-		6,974.27				6,974.27	51,307.49
	COMMUNITY POLICING	4,343.15								-			-						-	4,343.15
	AD MAKEPEACE CERT GRANT	6,414.30								-			-						-	6,414.30
	DOJ - BODY ARMOR	167.88								-			-						-	167.88
	FIRE SAFE GRANT	9,427.36				6,547.00				6,547.00			-	6,664.86	3,239.99				9,904.85	6,069.51
	NEIGHBORHOOD FUND	523.00								-			-						-	523.00
	FEMA STAFFING	2,197.49								-			-						-	2,197.49
	ENTERGY EQUIP GRANT	1,123.13							22,048.92	22,048.92			-		10,073.86				10,073.86	13,098.19
	LEPC GRANT	960.20								-			-						-	960.20
	EMPG	-				3,220.00				3,220.00			-		3,220.00				3,220.00	-
	SEPTIC SYSTEM GRANT	67,346.75					6,951.06	9.47	73.16	7,033.69			-						-	74,380.44
	FORMULA GRANT	4,193.86				21,056.14				21,056.14			-	16,587.18	6,717.18				23,304.36	1,945.64
	ISABELLA HOWE GRANT	2,528.90								-		(2,528.90)	(2,528.90)						-	-
	STATE AID TO LIBRARIES	43,928.53				15,849.36				15,849.36			-	10,051.44	7,634.35				17,685.79	42,092.10
	CULTURAL COUNCIL	5,498.60				4,800.00		33.76		4,833.76			-		2,745.28				2,745.28	7,587.08
	WATER INFRASTRUCTURE ASSESS GR	-				27,400.00				27,400.00			-		27,400.00				27,400.00	-
	COMMUNITY COMPACT GRANT	3,375.00				8,625.00				8,625.00			-		11,750.00				11,750.00	250.00
	Subtotal, Grants	**206,827.09**	-		30,395.25	126,807.02	6,951.06	43.23	21,826.39	186,022.95	-	(17,513.02)	(17,513.02)	68,598.48	83,837.89	-	-	-	152,436.37	222,900.65
21	**SCHOOL GRANTS**																			
	TITLE 1	4,089.59			182,234.00					182,234.00			-	180,916.39	2,988.00				183,904.39	2,419.20
	TEACHER QUALITY	9,135.38			30,612.00					30,612.00			-	15,706.25	23,536.66				39,242.91	504.47
	PL-94-142	13,318.45			496,903.00					496,903.00			-	491,585.16	9,300.00				500,885.16	9,336.29
	SPED PROGRAM IMPROVE				13,406.00					13,406.00			-	800.00	12,606.00				13,406.00	-
	EARLY CHILDHOOD				21,340.00					21,340.00			-	19,690.00	1,650.00				21,340.00	-
	BSC - CURRICULUM LEADERSHIP	577.44								-			-						-	577.44
	ACADEMIC SUPPORT									-			-						-	-
	FULL DAY KINDERGARTEN									-			-						-	-
	WALMART GRANT	404.50								-			-						-	404.50
	AD MAKEPEACE	4,783.05								-			-						-	4,783.05
	CALM CLASSROOM	3.00							3,500.00	3,500.00			-		3,100.00				3,100.00	403.00
	Subtotal, Grants	**32,311.41**	**0.00**		**744,495.00**	**0.00**		**0.00**	**3,500.00**	**747,995.00**	**0.00**	**0.00**	**0.00**	**708,697.80**	**53,180.66**	**0.00**	**0.00**	**0.00**	**761,878.46**	**18,427.95**
22	**SCHOOL LUNCH**	14,247.13	307,472.68		225,435.03	8,560.98				541,468.69			-	300,555.03	223,649.08				524,204.11	31,511.71
23	**SPED REIMBURSEMENT**	228,746.49				337,034.00				337,034.00			-		490,653.63				490,653.63	75,126.86
24	**RECEIPTS RESERVED FOR APPROP.**																			
	SEPTIC BETTERMENTS	59,341.94					3,485.33		9.53	3,494.86		(11,101.00)	(11,101.00)						-	51,735.80
	LIQUID INVESTMENT	461.54								-			-						-	461.54
	LANDFILL POSTCLOSURE	19,675.29								-			-						-	19,675.29
	AMBULANCE FEES	1,154,090.38	703,554.52							703,554.52		(889,972.78)	(889,972.78)						-	967,672.12
	SALE OF LOTS - CENTRAL	106,530.45	2,250.00							2,250.00		(28,767.59)	(28,767.59)						-	80,012.86
	SALE OF LOTS - LAKENHAM	40,784.89	1,975.00							1,975.00		(1,442.42)	(1,442.42)						-	41,317.47
	SALE OF LOTS - UNION	91,375.33	7,008.00							7,008.00		(3,231.61)	(3,231.61)						-	95,151.72
	ROAD MACHINERY	151.77								-		(151.77)	(151.77)						-	-
	STATE AID TO LIBRARY	1,381.24								-		(1,381.24)	(1,381.24)						-	-
	Subtotal, Receipts Reserved	**1,473,792.83**	714,787.52		-	-	3,485.33	-	9.53	718,282.38	-	(936,048.41)	(936,048.41)	-	-	-	-	-	-	1,256,026.80
25	**REVOLVING FUNDS**																			
	RESTITUTIONS	799.47							50.00	50.00		(299.47)	(299.47)						-	550.00
	WETLANDS PROTECTION	17,698.79	2,012.50							2,012.50			-						-	19,711.29
	CONSULTANT'S FEE	53.75								-		(53.75)	(53.75)						-	-
	COLE PROPERTY	4,479.78								-			-						-	4,479.78
	INSURANCE REIMB < $20,000	18,622.96							9,362.71	9,362.71			-		12,542.87				12,542.87	15,442.80
	HAZARDOUS MATERIALS	23,797.64	15,875.00							15,875.00			-		4,333.67				4,333.67	35,338.97
	SCHOOL REVOLVING	66,148.59	99,779.42						33,513.73	133,293.15		(1,509.06)	(1,509.06)	52,945.67	102,448.29				155,393.96	42,538.72
	SCHOOL CHOICE REVOLVING	76,611.51				241,658.00				241,658.00			-	200,000.00					200,000.00	118,269.51
	EARTH REMOVAL/ROAD REPAIR	268,087.89	88,979.65							88,979.65			-		192,178.14				192,178.14	164,889.40
	ATWOOD HOUSE RENTALS	3,138.60	350.00							350.00			-						-	3,488.60
	SENIOR MEALS	4,820.90	15,495.72							15,495.72			-		3,634.20				3,634.20	16,682.42
	LOST/DAMAGED BOOKS	15,443.38	11,826.73							11,826.73			-		7,433.80				7,433.80	19,836.31
	RECREATION PROGRAMS	3,354.81	4,195.04							4,195.04			-		1,574.96				1,574.96	5,974.89
	Subtotal, Revolving Funds	**503,058.07**	238,514.06		-	241,658.00		-	42,926.44	523,098.50	-	(1,862.28)	(1,862.28)	252,945.67	324,145.93	-	-	-	577,091.60	447,202.69
27	**COMMUNITY PRESERVATION**	**2,677,363.74**		435,583.28		151,942.00		20,228.92		607,754.20					73,059.82			103,270.00	176,329.82	3,108,788.12
29	**SPECIAL REVENUE FUNDS**																			
	CRYSTAL LAKE COMMUNITY	-							600.00	600.00			-		74.77				74.77	525.23
	GATRA	(2,482.55)	4,314.00						94,522.48	98,836.48			-	95,446.37	12,230.37				107,676.74	(11,322.81)
	VETERANS GIFTS								50.00	50.00			-						-	50.00
	JULIAN GROVE	1,000.00								-			-						-	1,000.00
	SHURTLEFF PARK									-			-						-	-
	250TH BDAY CELEBRATION	1,000.00								-		(1,000.00)	(1,000.00)						-	-
	WALKING TRAILS	7,496.67						40.48		40.48			-						-	7,537.15
	TAUNTON RIVER WATERSHED	1,620.05								-		(1,620.05)	(1,620.05)						-	-
	SCHOOL/HOME ASSOC	5.07								-			-						-	5.07
	MAKEPEACE HOUSING GRANT	300.00								-			-						-	300.00

TOWN OF CARVER
STATEMENT OF CHANGES DETAIL AS OF JUNE 30, 2017

FUND #	Fund Name	7/1/2016 Opening Balance	Revenues: Charges for Services/Fees	Revenues: CPA Surcharge, Liens & Interest	Revenues: Federal	Revenues: State	Revenues: Betterment Revenue	Revenues: Interest	Revenues: Other	Total Revenues	Interfund Transfers In	Interfund Transfers Out	Transfers (Net)	Expenditures: Salaries	Expenditures: Expenses	Expenditures: Capital Outlay	Expenditures: Construction	Expenditures: Debt Service	Total Expenditures	6/30/2017 Ending Balance
	INTERNSHIP	2,442.50								-			-						-	2,442.50
	TAPPING THE ARTISTIC SKILLS	1,500.98								-			-						-	1,500.98
	CELEBRATING CARVER AGRI	400.00								-			-						-	400.00
	LAKENHAM GREEN GIFT	7,582.50							310.00	310.00			-						-	7,892.50
	BUCKMAN PARK GIFT	2,054.49								-			-						-	2,054.49
	COMM ON DISABILITY GIFTS	250.00								-			-						-	250.00
	EDAVILLE DRUG GIFT	2,568.00							3,402.00	3,402.00			-		5,666.22				5,666.22	303.78
	DRUG ACCOUNT	5,203.97							13,035.00	13,035.00			-		13,584.62				13,584.62	4,654.35
	FIRE GIFT	15,677.44							360.00	360.00			-		10,565.42				10,565.42	5,472.02
	MAXIM GIFT	76.95								-			-						-	76.95
	EMS GIFTS	500.59								-			-		25.20				25.20	475.39
	ENTERGY DIRECTOR	142,568.92							100,000.00	100,000.00		(10,000.00)	(10,000.00)	71,975.34	7,563.22				79,538.56	153,030.36
	CIVIL DEFENSE TRAINING	1,242.17							48,323.57	48,323.57			-	42,097.65	6,491.92				48,589.57	976.17
	BORREGO TOWN TECH GIFT	1,880.89								-		(1,880.89)	(1,880.89)						-	-
	ANIMAL CONTROL GIFT	182.55								-		(182.55)	(182.55)						-	-
	POLICE CITIZENS ACADEMY	5,000.00								-			-						-	5,000.00
	POLICE BICYCLE PATROL	481.04								-			-						-	481.04
	TECHNICAL REVIEW	202,681.47								-			-		5,890.00				5,890.00	196,791.47
	EMA/FIRE STATION GIFT	190,000.00								-			-		107,580.60				107,580.60	82,419.40
	CARVER ROOM GIFT LIBRARY	584.53								-		(584.53)	(584.53)						-	-
	LIBRARY DONATION	6,306.31							150.00	150.00			-						-	6,456.31
	FEMA/MEMA REIMBURSE	-								-	177,165.00		177,165.00						-	177,165.00
	RECREATION GIFT	37.27								-		(37.27)	(37.27)						-	-
	HISTORICAL COMM GIFT	2,318.30								-			-		20.00				20.00	2,298.30
	MUNI WELL GUFT	-								-			-			131,915.41			131,915.41	(131,915.41)
	SPECIAL ED RESERVE	-								-	200,000.00		200,000.00						-	200,000.00
	POLICE GIFT	-							1,200.00	1,200.00			-		1,200.00				1,200.00	-
	SAVERY AVE GIFT	191.90								-		(191.90)	(191.90)						-	-
	REC SOCCER FIELD	117.00								-		(117.00)	(117.00)						-	-
	FOREST ST PLAYGROUND	350.00								-		(350.00)	(350.00)						-	-
	SHURTLEFF PARK	106.60								-		(106.60)	(106.60)						-	-
	VILLAGE GREEN GIFT	1,541.68								-		(1,541.68)	(1,541.68)						-	-
	Subtotal, Other SRF	**602,787.29**	4,314.00		-	-		40.48	261,953.05	266,307.53	377,165.00	(17,612.47)	359,552.53	209,519.36	170,892.34	131,915.41	-	-	512,327.11	716,320.24
	TOTAL SPECIAL REVENUE	5,739,134.05	1,265,088.26	435,583.28	1,000,325.28	866,002.00	10,436.39	20,312.63	330,215.41	3,927,963.25	377,165.00	(973,036.18)	(595,871.18)	1,540,316.34	1,419,419.35	131,915.41	0.00	103,270.00	3,194,921.10	5,876,305.02
30	**CAPITAL PROJECTS**	23,635,624.08				1,093,445.00			24,851.00	1,118,296.00	550,000.00	(278,165.04)	271,834.96			983,219.73	17,391,978.28		18,375,198.01	6,650,557.03
33	**HIGHWAY IMPROVEMENTS**	(0.19)				1,225.00				1,225.00			-		11,025.00				11,025.00	(9,800.19)
	TOTAL CAPITAL PROJECTS	23,635,623.89	-		-	1,094,670.00		-	24,851.00	1,119,521.00	550,000.00	(278,165.04)	271,834.96	-	11,025.00	983,219.73	17,391,978.28	-	18,386,223.01	6,640,756.84
61	**CRANBERRY VILLAGE**	213,916.59	44,584.27					1,168.21		45,752.48		(2,515.82)	(2,515.82)		54,644.90				54,644.90	202,508.35
65	**NORTH CARVER WATER DISTR**	324,673.03	130,911.27		42,529.27		102,320.69	2,130.34	5,042.88	282,934.45	348,500.00	(93,098.51)	255,401.49	600.00	140,283.93			353,756.00	494,639.93	368,369.04
	TOTAL ENTERPRISE FUND	538,589.62	175,495.54		42,529.27	-		3,298.55	5,042.88	328,686.93	348,500.00	(95,614.33)	252,885.67	600.00	194,928.83	-	-	353,756.00	549,284.83	570,877.39
81	**NON-EXPENDABLE/EXPENDABLE TRUSTS**																			
	LAKENHAM PERPETUAL CARE	38,009.23						267.47		267.47		(375.91)	(375.91)						-	37,900.79
	CENTRAL PERPETUAL CARE	42,419.98						298.22		298.22		(539.16)	(539.16)						-	42,179.04
	UNION PERPETUAL CARE	40,415.72	725.00					287.64		1,012.64		(596.38)	(596.38)						-	40,831.98
	WENHAM PERPETUAL CARE	1,635.77						11.43		11.43		(29.57)	(29.57)						-	1,617.63
	J MURDOCK PERPETUAL CARE	16,112.20						111.96		111.96		(392.99)	(392.99)						-	15,831.17
	RADCLIFFE PERPETUAL CARE	9,656.14						67.12		67.12		(234.80)	(234.80)						-	9,488.46
	WASHBURN PERPETUAL CARE	395.07						2.77		2.77		(6.90)	(6.90)						-	390.94
	BURGESS PERPETUAL CARE	6,362.93						43.74		43.74		(225.04)	(225.04)						-	6,181.63
	FREMAN POOR NEEDY	16,931.95						120.18		120.18			-						-	17,052.13
	HARRINGTON CEMETERY	8,217.35						56.53		56.53		(290.61)	(290.61)						-	7,983.27
	BC LOOK CEMETERY	3,701.96						25.72		25.72		(92.02)	(92.02)						-	3,635.66
	ERICKSON CEMETERY	237.78						1.67		1.67			-						-	239.45
	ATWOOD CEMETERY	99.86						0.72		0.72			-						-	100.58
	BC LOOK SPECIAL	4,605.63						32.69		32.69			-						-	4,638.32
	ROSEWELL SHURTLETT	1,143.72						8.11		8.11			-						-	1,151.83
	BENJAMIN ELLIS	9,150.56						64.96		64.96			-						-	9,215.52
	TB GRIFFITH	5,312.64						37.69		37.69			-						-	5,350.33
	WILLIAM SAVERY	9,739.06						69.15		69.15			-						-	9,808.21
	COBB-SHURTLEFF	4,993.87						35.45		35.45			-						-	5,029.32
	ROSE COLE	3,960.47						28.12		28.12			-						-	3,988.59
	ROSE COLE LIBRARY	1,389.93						9.85		9.85			-						-	1,399.78
	M JEWETT LIBRARY	547.99						3.90		3.90			-						-	551.89
	E SAVERY LIBRARY	596.15						4.26		4.26			-						-	600.41
	S MCFARLIN PARKWAY	1,568.54						11.13		11.13			-						-	1,579.67
	A ATWOOD LIBRARY	34,810.61						247.09		247.09			-						-	35,057.70
	HENRY SHAW LIBRARY	12,986.31						92.18		92.18			-						-	13,078.49
	ELIZABETH SNOW SCHOLARSHIP	34,133.41						242.29		242.29			-						-	34,375.70
	MCGRATH (ASPCA)	3,745.14						26.58		26.58			-						-	3,771.72
	Subtotal, Other Exp/Non-Exp Trust	312,879.97	725.00		0.00	0.00		2,208.62	0.00	2,933.62	0.00	(2,783.38)	(2,783.38)	0.00	0.00	0.00	0.00	0.00	0.00	313,030.21
82	**OTHER TRUST FUNDS**																			
	STABILIZATION FUND	2,398,683.87						23,113.24		23,113.24	205,094.46		205,094.46						-	2,626,891.57
	POST WAR REHAB	5,124.92						36.40		36.40			-						-	5,161.32
	CONSERVATION TRUST	245,754.84						1,748.09		1,748.09			-						-	247,502.93
	HOUSING TRUST	87,857.84						623.63		623.63			-						-	88,481.47
	OPEB TRUST FUND	238,498.01							53,963.98	53,963.98	345,799.00		345,799.00						-	638,260.99

TOWN OF CARVER
STATEMENT OF CHANGES DETAIL AS OF JUNE 30, 2017

FUND #	Fund Name	7/1/2016 Opening Balance	Revenues: Charges for Services/Fees	Revenues: CPA Surcharge, Liens & Interest	Revenues: Federal	Revenues: State	Revenues: Betterment Revenue	Revenues: Interest	Revenues: Other	Total Revenues	Interfund Transfers: In	Interfund Transfers: Out	Transfers (Net)	Expenditures: Salaries	Expenditures: Expenses	Expenditures: Capital Outlay	Expenditures: Construction	Expenditures: Debt Service	Total Expenditures	6/30/2017 Ending Balance
	CAPITAL AND DEBT STABILIZATION	445,688.75						5,249.85		5,249.85	3,154,794.00	(2,388,233.13)	766,560.87						-	1,217,499.47
	CAPITAL BUILDING STABILIZATION	6,587.65						(1,942.02)		(1,942.02)		(4,645.63)	(4,645.63)						-	-
	WATER BETTERMENT STABILIZATION	28,455.96						392.31		392.31	45,298.00		45,298.00						-	74,146.27
	COMPENSATED ABSENCES	66,586.30						656.61		656.61	167,115.00		167,115.00	12,896.00					12,896.00	221,461.91
	Subtotal, Other Trusts	3,523,238.14	0.00		0.00	0.00		29,878.11	53,963.98	83,842.09	3,918,100.46	(2,392,878.76)	1,525,221.70	12,896.00	0.00	0.00	0.00	0.00	12,896.00	5,119,405.93
	TOTAL TRUST FUNDS	3,836,118.11	725.00		-	-		32,086.73	53,963.98	86,775.71	3,918,100.46	(2,395,662.14)	1,522,438.32	12,896.00	-	-	-	-	12,896.00	5,432,436.14

		7/1/2016 Balance	Receipts	Disbursements	6/30/2017 Balance
91	**AGENCY:**				
	DUE FROM ABUTTERS	3,544.15			3,544.15
	POLICE DETAILS	(6,025.85)	549,677.30	556,130.54	(12,479.09)
	DUE FROM BATG	(135,480.23)	135,480.23		-
	SPORTING LICENSES	58.45			58.45
	DUE TO TOWN CLERK	89.65	911.75	1,001.40	-
	FIREARMS RECORDKEEPING	5,057.50	19,350.00	15,975.00	8,432.50
	STUDENT ACTIVITIES - ELEMEN	39,593.25	30,280.92	34,179.58	35,694.59
	MEN'S BASKETBALL	-	640.00	649.35	(9.35)
	STUDENT ACTIVITIES - HIGH SCHOOL	55,027.47	334,774.51	319,286.91	70,515.07
	ROCKY GOMES SCHOLARSHIP	100.00	0.76		100.76
	DARIA AMARAL SCHOLARSHIP	63.35	0.45		63.80
	OTHER SCHOLARSHIPS	28,605.48	12,983.22	22,811.15	18,777.55
	ERWIN WASHBURN SCHOLARSHIP	110.63	0.78		111.41
	DUE TO REFUSE DISPOSAL	80.00	400.00	440.00	40.00
	BID DEPOSITS	650.00		650.00	-
	DUE TO CULTURAL COUNCIL	187.89		187.89	-
	DUE TO SILVER LAKE/NSTAR	-	829,001.72	829,001.71	0.01

COMMUNITY PRESERVATION FUND REPORT
City/Town of Carver
Fiscal Year Ended June 30, 2017
Surcharge % 3

1	Total fund balance from prior year (PY) report (Form CP-2)		$2,677,364.00
	New Revenues/OFU		
2	Proceeds from bonds and notes		
3	Collections from community preservation surcharge		435,583.00
4	Distributions from State trust fund		151,942.00
5	Earnings on investments		20,229.00
6	Gifts, Grants, Donations		0.00
7	Other - Tax Liens		0.00
	Total New Revenue:		**607,754.00**
	Expenditures/OFU		
8	Expenditures:		
	Open Space		
	Historic Resources	56,875.00	
	Community Housing	-	
	Other (Community Recreation)	13,859.00	70,734.00
9	Expenditures for Debt Service:		
	Open Space	103,270.00	
	Historic Resources		
	Community Housing		
	Other (Community Recreation)		103,270.00
10	Administrative Expenses	2,326.00	2,326.00
11	Other		-
	Total Expenditures/OFU:		**176,330.00**
	Total Fund Balance June 30, 2017 (Detail Following):		***$3,108,788.00***

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

1	Fund Balance Reserved for Encumbrances (3211)	1,543,147.00	
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)	120,419.00	
5	Fund Balance Reserved for Community Housing (3243)	312,178.00	
6	Fund Balance Reserved for Special Purposes (3280)		
7	Fund Balance Reserved for Community Preservation Act (3320)/Undesignated (3590)	1,101,584.00	
8	**Total Community Preservation Fund Balance June 30, 2017**		***3,108,788.00***

TOWN OF CARVER

COMBINING BALANCE SHEET-CAPITAL PROJECTS FUND
June 30, 2017

	30 Capital Projects	33 Highway Chap 90	Totals (Memo Only)
Assets			
Cash and investments	11,420,589.92	(1,225.19)	11,419,364.73
Intergovernmental receivables		1,225.00	1,225.00
	11,420,589.92	(0.19)	11,420,589.73
Liabilities and Fund Balance			
Warrants/Accounts payable	1,770,032.89	9,800.00	1,779,832.89
Contracts payable-retainage			-
Notes payable	3,000,000.00		3,000,000.00
Deferred revenue-intergovernmental			-
Total liabilities	4,770,032.89	9,800.00	4,779,832.89
Fund balance:			
Reserved for specific purposes	6,650,557.03	(9,800.19)	6,640,756.84
Total fund balance	6,650,557.03	(9,800.19)	6,640,756.84
	11,420,589.92	(0.19)	11,420,589.73

TOWN OF CARVER

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-CAPITAL PROJECTS FUND
Period ending June 30, 2017

	30 Capital Projects	33 Highway Chap 90	Totals (Memo Only)
Revenues:			
State Grants	1,093,445.00	1,225.00	1,094,670.00
Other Revenue	24,851.00		24,851.00
	1,118,296.00	1,225.00	1,119,521.00
Expenditures:			
Professional Services			-
Capital Outlay	983,219.73	11,025.00	994,244.73
Construction	17,391,978.28		17,391,978.28
Land Acquisition			-
Other Project Costs			-
	18,375,198.01	11,025.00	18,386,223.01
Excess (deficit) of revenues over (under) expenditures	(17,256,902.01)	(9,800.00)	(17,266,702.01)
Other Financing Sources/(Uses):			
Bond Proceeds			-
Premium on Debt			-
Transfer from Other Funds	550,000.00		550,000.00
Transfer to Other Funds	(278,165.04)		(278,165.04)
	271,834.96	-	271,834.96
Fund Balance, June 30, 2016	23,635,624.08	(0.19)	23,635,623.89
Fund Balance, June 30, 2017	6,650,557.03	(9,800.19)	6,640,756.84
	-	-	-

TOWN OF CARVER
CAPITAL PROJECTS FUND DETAIL
FY2017

	Department	Fund Balance 7/1/2016	Receipts/ Operating Transfers In	Expenditures/ Transfers Out	Fund Balance 6/30/2017
	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	0.00
1	SCBA Air Tanks	0.00			0.00
	Fire Station	3,304,265.46	520,000.00	3,820,616.43	3,649.03
	Fire Engines	13,900.68	30,000.00	41,759.60	2,141.08
	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	20,177,623.16	1,093,445.00	13,771,361.85	7,499,706.31
	MS/HS Repairs	0.00	24,851.00	941,460.13	(916,609.13)
	Public Works				
1	DPW Cab and Chasis	11,073.85		11,073.85	0.00
1	4x4 SUV	5,197.00		5,197.00	0.00
	Total	**23,635,624.08**	**1,668,296.00**	**18,653,363.05**	**6,650,557.03**

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

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

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x

TOWN OF CARVER

COMBINING BALANCE SHEET-WATER FUND
June 30, 2017

	61 Cran Village	65 NCWD	Totals (Memo Only)
Assets			
Cash and investments	215,430.22	384,943.64	600,373.86
User charges receivable	3,554.44	23,079.67	26,634.11
Betterment deferrals		2,888.26	2,888.26
Betterment liens		4,772.35	4,772.35
Betterments receivable		3,455.50	3,455.50
Unapportioned betterments receiv		1,216,806.52	1,216,806.52
	218,984.66	1,635,945.94	1,854,930.60
Liabilities and Fund Balance			
Warrants/Accounts payable	12,921.87	16,574.60	29,496.47
Contracts payable-retainage			-
Notes payable			-
Deferred revenue-user charges	3,554.44	1,251,002.30	1,254,556.74
Total liabilities	16,476.31	1,267,576.90	1,284,053.21
Fund balance:			
Reserved for encumbrances	150.00	15,000.00	15,150.00
Reserved for continued approp.			-
Reserved for expenditures		56,955.00	56,955.00
Reserved for future debt service			-
Unreserved fund balance	202,358.35	296,414.04	498,772.39
Total fund balance	202,508.35	368,369.04	570,877.39
	218,984.66	1,635,945.94	1,854,930.60

TOWN OF CARVER

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-WATER FUND
Period ending June 30, 2017

	61 Cran Village	65 NCWD	Totals (Memo Only)
Revenues:			
Charges for services	44,584.27	130,911.27	175,495.54
Betterments		102,320.69	102,320.69
Liens redeemed			-
Interest and penalties			-
Federal income		42,529.27	42,529.27
Interest income	1,168.21	2,130.34	3,298.55
Other fees		5,042.88	5,042.88
	45,752.48	282,934.45	328,686.93
Expenditures:			
Salaries		600.00	600.00
Expenses	54,644.90	140,283.93	194,928.83
Capital Outlay			-
Construction			-
Land Acquisition			-
Debt Service		353,756.00	353,756.00
Total Public Works expenses	54,644.90	494,639.93	549,284.83
Excess (deficit) of revenues over (under) expenditures	(8,892.42)	(211,705.48)	(220,597.90)
Other Financing Sources/(Uses):			
Bond Proceeds			-
Transfer from Other Funds		348,500.00	348,500.00
Transfer to Other Funds	(2,515.82)	(93,098.51)	(95,614.33)
	(2,515.82)	255,401.49	252,885.67
Fund Balance, June 30, 2016	213,916.59	324,673.03	538,589.62
Fund Balance, June 30, 2017	202,508.35	368,369.04	570,877.39
	-	-	-

TOWN OF CARVER

COMBINING BALANCE SHEET-TRUST & AGENCY
June 30, 2017

	81 Non-Expendable and Expendable Trusts	82 Other Trusts	89 Agency	Totals (Memo Only)
Assets				
Cash and investments	313,030.21	4,681,144.94	89,311.74	5,083,486.89
Investments		438,260.99		438,260.99
Accounts receivable		20,894.33	119,926.73	140,821.06
	313,030.21	5,140,300.26	209,238.47	5,662,568.94
Liabilities and Fund Balance				
Warrants/Accounts payable			4,232.00	4,232.00
Contracts payable-retainage				-
Other liabilities				-
Notes payable				-
Deferred revenue-intergovernmental		20,894.33	80,156.62	101,050.95
Total liabilities	-	20,894.33	84,388.62	105,282.95
Fund balance:				
Reserved for specific purposes	313,030.21	5,119,405.93	124,849.85	5,557,285.99
Total fund balance	313,030.21	5,119,405.93	124,849.85	5,557,285.99
	313,030.21	5,140,300.26	209,238.47	5,662,568.94

TOWN OF CARVER

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-TRUST & AGENCY FUNDS
Period ending June 30, 2017

	81 Non-Expendable and Expendable Trusts	82 Other Trusts	89 Agency	 Totals (Memo Only)
Revenues:				
State Grants				-
Other Revenue	725.00			725.00
Interest Income	2,208.62	29,878.11		32,086.73
Change in market value of inv		53,963.98		53,963.98
Deposits			1,771,930.71	1,771,930.71
	2,933.62	83,842.09	1,771,930.71	1,858,706.42
Expenditures:				
General government				-
Public safety		12,896.00		12,896.00
Education				-
Public works				-
Human services				-
Culture and recreation				-
Return of deposits			1,780,313.53	1,780,313.53
	-	12,896.00	1,780,313.53	1,793,209.53
Excess (deficit) of revenues over (under) expenditures	2,933.62	70,946.09	(8,382.82)	65,496.89
Other Financing Sources/(Uses):				
Bond Proceeds				-
Transfer from Other Funds		3,918,100.46	141,570.93	4,059,671.39
Transfer to Other Funds	(2,783.38)	(2,392,878.76)		(2,395,662.14)
	(2,783.38)	1,525,221.70	141,570.93	1,664,009.25
Fund Balance, June 30, 2016	312,879.97	3,523,238.14	(8,338.26)	3,827,779.85
Fund Balance, June 30, 2017	313,030.21	5,119,405.93	124,849.85	5,557,285.99
	-	-	-	-