

## Report of the Town Accountant

The following statements are presented to show the Town of Carver's financial condition for the fiscal year ending June 30, 2004. The first statement is a combined balance sheet for all the funds of the Town. In the following paragraphs I have provided a quick synopsis of what these funds are for and why they are segregated:

Property taxes are the major source of funding for the General Fund. The **General Fund** reflects the financial transactions related to general governmental activities which are not otherwise accounted for in another fund. The General Fund contains the operating budget of the Town and warrant articles that are funded through taxes or by transfers from free cash or stabilization. In general, only the undesignated fund balance of the General Fund can be used to help fund future budgets. Most other funds contain fund balances that are designated (or restricted) to specific purposes. The balance sheet for the General Fund shows an undesignated fund balance of \$ 1,509,412. The department of revenue has certified \$ 1,038,000 of this balance to be used for any purpose town meeting deems appropriate. Amounts not certified are known as the town's reserves. These reserve levels of fund balance are to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates.

**Special Revenue funds** account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. These purposes are decided as a matter of law or specific restrictions are placed upon them at an annual or special town meeting.

**Capital Project Funds** account for the acquisition of capital facilities. These funds are initiated by warrant article at town meeting, but by law, are segregated from the General Fund. Unlike General Fund warrant articles the authorization of bonds or notes to fund these projects puts additional legal restrictions on the unexpended balance of these funds.

**Enterprise Funds** - Water funds are restricted to the operation of water distribution. These funds are set up to be self-supporting from user charges related to water consumption.

**Fiduciary Funds** - Trust and Agency Funds account for money and securities received and held by the Town as trustee (Trust Funds) or custodian (Agency Funds). The Town's Stabilization fund is included as an other trust fund.

The **General Long-Term Debt Group** includes the liabilities for Long-term debt. Annual payments of principal and interest are raised each year as part of the operating budget of the Town.

Government financial statements can be difficult to read and comprehend. I am always available to take questions regarding these or any other financial reports of the Town. Please feel free to call or stop by my office at any time.

Respectfully Submitted,

John Q. Adams  
*Town Accountant*

**TOWN OF CARVER, MASSACHUSETTS**

*Combined Balance Sheet*

*All Funds and Account Groups*

June 30, 2004

<b>ASSETS:</b>	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Enterprise</u>	<u>Trust &amp; Agency</u>	<u>Long-Term Debt Grp</u>	<u>Total</u>
Cash	\$ 3,228,343.36	\$ 1,388,754.24	\$ 82,528.21	\$ 4,012.47	\$ 3,091,278.27		\$ 7,794,916.55
Fixed Assets ( <i>net of accumulated depreciation</i> )				476,981.87			476,981.87
Receivables							
Property Taxes	470,745.61						470,745.61
Tax Title, Liens & Possessions	870,605.96						870,605.96
Motor vehicle	183,028.87						183,028.87
Departmental	130,065.00			72,700.84			202,765.84
Intergovernmental		62,823.77					62,823.77
Due from Others		82,275.47			14,309.00		96,584.47
Prepaid Items	5,000.00						5,000.00
Amounts to be provided for long term obligations						7,743,847.67	7,743,847.67
<b>TOTAL ASSETS</b>	<b>\$ 4,887,788.80</b>	<b>\$ 1,533,853.48</b>	<b>\$ 82,528.21</b>	<b>\$ 553,695.18</b>	<b>\$ 3,105,587.27</b>	<b>\$ 7,743,847.67</b>	<b>\$ 17,907,300.61</b>
<b>LIABILITIES:</b>							
Allowance for abatements	\$ 408,901.88						\$ 408,901.88
Accrued Payroll and Withholdings	372,463.83						372,463.83
Due to Other Funds				56,169.87			56,169.87
Due to other Municipalities							-
Deposits and miscellaneous	187,109.85				27,725.99		214,835.84
Deferred revenue	1,245,543.56	135,152.47					1,380,696.03
Bonds Payable						7,743,847.67	7,743,847.67
Bonds Authorized & Unissued							-
<b>TOTAL LIABILITIES</b>	<b>2,214,019.12</b>	<b>135,152.47</b>	<b>-</b>	<b>56,169.87</b>	<b>27,725.99</b>	<b>7,743,847.67</b>	<b>10,176,915.12</b>
<b>FUND EQUITIES:</b>							
Contributed Capital				\$ 426,850.00			\$ 426,850.00
Investment in Fixed Assets				50,131.87			50,131.87
Retained Earnings				20,543.44			20,543.44
Reserve for encumbrances	373,688.17						373,688.17
Designated	790,669.36	1,398,701.01	82,528.21		3,077,861.28		5,349,759.86
Undesignated	1,509,412.15						1,509,412.15
<b>TOTAL FUND EQUITY</b>	<b>2,673,769.68</b>	<b>1,398,701.01</b>	<b>82,528.21</b>	<b>497,525.31</b>	<b>3,077,861.28</b>	<b>-</b>	<b>7,730,385.49</b>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>\$ 4,887,788.80</b>	<b>\$ 1,533,853.48</b>	<b>\$ 82,528.21</b>	<b>\$ 553,695.18</b>	<b>\$ 3,105,587.27</b>	<b>\$ 7,743,847.67</b>	<b>\$ 17,907,300.61</b>

*General Fund  
Balance Sheet  
June 30, 2004*

**ASSETS:**

Cash \$ 3,228,343.36

Receivables*Property Taxes*

## Personal Property:

Levy of 2004	\$ 11,789.12
Levy of 2003	6,386.19
Levy of 2002	3,939.58
Levy of 2001	2,799.78
Levy of 2000	1,868.35
Prior Years	10,946.84

## Real Estate:

Levy of 2004	405,880.68
Levy of 2003	24,853.75
Levy of 2002	3,105.02
Levy of 2001	1,115.92
Levy of 2000	(1,832.80)
Prior Years	(106.82)

## Allowance for Abatements:

Levy of 2004	(176,400.75)
Levy of 2003	(162,923.37)
Levy of 2002	(54,819.59)
Levy of 2001	(6,157.17)
Levy of 2000	(33.53)
Prior Years	(8,567.47)

\$ 61,843.73

*Tax Titles Liens and Possessions*

Tax Liens Receivable	\$ 758,988.73
Tax Foreclosures	111,617.23

870,605.96

*Motor Vehicles and Other Excise*

## Motor Vehicle Excise:

Levy of 2004	\$ 120,222.10
Levy of 2003	31,097.51
Levy of 2002	12,184.90
Levy of 2001	7,733.68
Levy of 2000	4,479.00
Prior Years	7,311.68

183,028.87

*Departmental*

Veterans	\$ 114,756.00
Trailer Coach	15,309.00

130,065.00

Prepaid Items

*Postage Meter Balance*

5,000.00

**\$ 4,478,886.92**

**TOTAL ASSETS**

General Fund  
Balance Sheet  
June 30, 2004

**LIABILITIES:**Accrued Salaries and Benefits

Withholdings	354,515.27	
Accrued Wages	17,948.56	
		372,463.83

Deferred Revenue:

Property Taxes	61,843.73
Tax Titles Liens and Possessions	870,605.96
Motor Vehicles and Other Excise	183,028.87
Departmental	130,065.00

1,245,543.56

Deposits and Miscellaneous

Misc. Suspense	12,942.03
ZBA Reviews	2,595.00
Surety Bonds C Tower	23,000.00
Planning Board Review & Insp	21,251.98
Planning Board Surety Bonds	123,145.84
Planning Board Bounds Acct	4,175.00

187,109.85

**TOTAL LIABILITIES****1,805,117.24****FUND EQUITIES:**

Fund Balance Reserve for Encumbrances	373,688.17
Reserve for Expenditures	847,976.82
Reserve for Prepaid Items	5,000.00
Undesignated Fund Balance	1,509,412.15
Snow & Ice Deficit	(62,307.46)

**TOTAL FUND EQUITIES****2,673,769.68****TOTAL LIABILITIES & FUND EQUITIES****\$ 4,478,886.92**

**TOWN OF CARVER, MASSACHUSETTS**  
**General Fund**  
**Statement of Estimated and Actual Revenues**  
**For the Fiscal Period Ended June 30, 2004**

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<b><u>REVENUE TYPE</u></b>	<b><u>ESTIMATED</u></b>	<b><u>ACTUAL</u></b>	<b><u>VARIANCE</u></b>
<b><u>TAXES AND EXCISES</u></b>			
<b><u>PERSONAL PROPERTY TAXES</u></b>			
FISCAL YEAR:			
2004		488,626.05	
2003		4,777.19	
2002		41.82	
Prior Years		<u>(44.94)</u>	
SUB-TOTAL	500,674.44	493,400.12	(7,274.32)
<b><u>REAL ESTATE TAXES</u></b>			
FISCAL YEAR:			
2004		11,623,039.73	
2003		257,555.36	
2002		11,308.94	
Prior Years		<u>12.11</u>	
SUB-TOTAL	11,844,512.82	11,891,916.14	47,403.32
<b><u>TAX LIENS</u></b>			
TAX LIENS REDEEMED		141,532.64	
TAX DEFERRAL RECEIPTS		<u></u>	
SUB-TOTAL		141,532.64	141,532.64
<b><u>MOTOR VEHICLE EXCISE TAX</u></b>			
FISCAL YEAR:			
2004		934,689.05	
2003		266,957.75	
2002		20,352.72	
2001		3,467.86	
2000		1,370.37	
1999		543.24	
1998		<u>192.29</u>	
SUB-TOTAL	880,000.00	1,227,573.28	347,573.28
<b><u>INTEREST &amp; PENALTIES</u></b>			
PROPERTY TAXES		57,668.94	
EXCISE TAXES		9,677.94	
TAX LIENS		<u>39,544.47</u>	
SUB-TOTAL	60,000.00	106,891.35	46,891.35
<b><u>PAYMENT IN LIEU OF TAXES</u></b>	20,000.00	16,892.33	(3,107.67)
<b><u>TRAILER COACH EXCISE</u></b>	100,000.00	120,096.00	20,096.00
<b><u>WRITE - OFFS COLLECTED</u></b>	<u></u>	<u>4,584.68</u>	<u>4,584.68</u>

**TOWN OF CARVER, MASSACHUSETTS**  
*General Fund*  
**Statement of Estimated and Actual Revenues**  
For the Fiscal Period Ended June 30, 2004

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<u>REVENUE TYPE</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>TOTAL - TAXES AND EXCISES</b>	<b>13,405,187.26</b>	<b>14,002,886.54</b>	<b>597,699.28</b>
<b>CHARGES FOR SERVICES</b>			
<b>DEPARTMENTAL FEES</b>			
WHITE GOODS DISPOSAL	1,000.00	985.00	(15.00)
ASSESSOR	1,400.00	3,567.57	2,167.57
TREASURER	100.00	225.00	125.00
COLLECTOR	11,000.00	14,073.79	3,073.79
TAX TITLE FORECLOSURE	4,000.00	13,128.36	9,128.36
TOWN CLERK	11,000.00	20,246.78	9,246.78
PLANNING BOARD	1,000.00	14,032.50	13,032.50
CANSERVATION COMM	0.00	115.67	115.67
ZONING BOARD	0.00	4,850.00	4,850.00
POLICE REPORTS	1,000.00	1,566.68	566.68
POLICE MISC.	5,000.00	8,600.00	3,600.00
POLICE OFF-DUTY CHARGES	6,000.00	7,764.50	1,764.50
DOG FEES		7,969.00	7,969.00
MUNICIPAL LIENS	16,000.00	20,925.00	4,925.00
PUBLIC WORKS	7,500.00	13,390.00	5,890.00
BOARD OF HEALTH	130,000.00	42,279.00	(87,721.00)
REGIONAL LANDFILL	135,000.00	264,615.59	129,615.59
LIBRARY	0.00	52.40	52.40
HISTORIC DISTRICT	0.00	20.00	20.00
CARVER YOUTH	45,000.00	42,623.00	(2,377.00)
CABLE TV	0.00	1,715.00	1,715.00
<b>TOTAL - CHARGES FOR SERVICES</b>	<b>375,000.00</b>	<b>482,744.84</b>	<b>107,744.84</b>
<b>LICENSES AND PERMITS</b>			
<b>LICENSES &amp; PERMITS</b>			
ALCOHOLIC BEVERAGE	5,750.00	8,600.00	2,850.00
COMMON VITCULARS	1,000.00	1,600.00	600.00
CAR DEALERS	2,100.00	3,373.31	1,273.31
MARRIAGE INTENTIONS	600.00	930.00	330.00
BUILDING	53,750.00	109,910.50	56,160.50
ELECTRICAL	13,250.00	25,270.25	12,020.25
PLUMBING	8,900.00	18,515.00	9,615.00
DUAL PLUMBING AND GAS	300.00	390.00	90.00
GAS	4,000.00	5,534.00	1,534.00
SEALER WEIGHTS & MEASURE	1,200.00	1,734.30	534.30
PRIVILEGE STICKERS	7,000.00	10,080.00	3,080.00
AMUSEMENT DEVICE	150.00	120.00	(30.00)
OTHER LICENSES	2,000.00	2,318.00	318.00
<b>TOTAL - LICENSES AND PERMITS</b>	<b>100,000.00</b>	<b>188,375.36</b>	<b>88,375.36</b>

**TOWN OF CARVER, MASSACHUSETTS**  
**General Fund**  
**Statement of Estimated and Actual Revenues**  
**For the Fiscal Period Ended June 30, 2004**

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<b><u>REVENUE TYPE</u></b>	<b><u>ESTIMATED</u></b>	<b><u>ACTUAL</u></b>	<b><u>VARIANCE</u></b>
<b>STATE REVENUE</b>			
<b><u>STATE REVENUE</u></b>			
ELDERLY EXEMPTIONS	15,325.00	12,550.00	(2,775.00)
VETS AND OTHER EXEMPTIONS	10,463.00	12,663.00	2,200.00
SCHOOL AID - CHAPTER 70	8,810,175.00	8,810,175.00	0.00
SCHOOL CONSTRUCTION	1,047,490.00	1,055,510.00	8,020.00
CHARTER TUITION REIMBURSEMENT	12,610.00	5,368.00	(7,242.00)
LOTTERY, BEANO & CHARITY	1,255,697.00	1,255,697.00	0.00
VETERANS' BENEFITS	65,060.00	89,554.60	24,494.60
POLICE CAREER INCENTIVE	44,119.00	43,494.53	(624.47)
STATE OWNED LAND	38,126.00	38,126.00	0.00
MEDICAIDE REIMBURSEMENT	0.00	41,677.00	41,677.00
CHERRY SHEET OVERESTIMATES	0.00	0.00	0.00
<b>TOTAL - STATE REVENUE</b>	<b>11,299,065.00</b>	<b>11,364,815.13</b>	<b>65,750.13</b>
<b>FINES AND FORFEITS</b>			
<b><u>FINES AND FORFEITS</u></b>			
PARKING FINES	1,800.00	1,379.92	(420.08)
COURT FINES	3,000.00	1,838.25	(1,161.75)
DOG VIOLATIONS	800.00	460.00	(340.00)
MOTOR VEHICLE INFRACTION	8,000.00	15,527.50	7,527.50
R.M.V. FEES	11,400.00	12,760.00	1,360.00
<b>TOTAL - FINES AND FORFEITS</b>	<b>25,000.00</b>	<b>31,965.67</b>	<b>6,965.67</b>
<b>MISCELLANEOUS REVENUE</b>			
<b><u>INVESTMENT INCOME</u></b>	30,000.00	34,353.49	4,353.49
<b><u>MISCELLANEOUS REVENUE</u></b>			
OVERAGES AND SHORTAGES		(3.90)	(3.90)
OTHER MISCELLANEOUS	1,000.00	1,028.45	28.45
<b>TOTAL - MISCELLANEOUS REVENUE</b>	<b>31,000.00</b>	<b>35,378.04</b>	<b>4,378.04</b>
<b>OTHER FINANCING SOURCES</b>			
<b><u>OPERATING TRANSFERS IN</u></b>			
SPECIAL REVENUE FUNDS	283,522.95	263,082.39	(20,440.56)
EXPENDABLE TRUST FUNDS	668,790.24	667,820.24	(970.00)
<b>TOTAL - OTHER FINANCING SOURCES</b>	<b>952,313.19</b>	<b>930,902.63</b>	<b>(21,410.56)</b>
<b>GRAND TOTAL - REVENUES</b>	<b>\$26,187,565.45</b>	<b>\$27,037,068.21</b>	<b>849,502.76</b>
<b>USE OF FUND BALANCE</b>			
FREE CASH - ANNUAL TOWN MEETING	595,000.00		
FREE CASH - SPECIAL TOWN MEETING	0.00		
<b>TOTAL ESTIMATE REVENUES AND USE OF FUND BALANCE</b>	<b>\$26,782,565.45</b>		

## TOWN OF CARVER, MASSACUSETTS

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## General Fund

Statement of Appropriations, Expenditures and Encumbrances  
For the Fiscal Year Ended June 30, 2004

Account	FY 2003 Encumbrances	FY 2004 Appropriations					Total FY 2004	FY 2004 Expenditures	FY 2004 Encumbrances	Balance 06/30/2004
		Town Meeting Appropriations	Special Town Meeting	Other Transfers	Reserve Fund	Other Fin Sources	Appropriations			
GENERAL GOVERNMENT										
B Moderator		250.00					250.00	250.00		0.00
B Select-Salaries		161,738.71		2,732.77			164,471.48	161,068.79		3,402.69
B Select-Expense		12,000.00		1,500.00	7,658.58		21,158.58	19,498.03		1,660.55
B T.A. Operating		5,000.00					5,000.00	4,768.89		231.11
B Misc. Telephone	2,000.00	24,000.00		(1,465.00)			22,535.00	15,964.53		8,570.47
A Grant Services	10,000.00						0.00		10,000.00	0.00
A Grant Consul	4,115.00						0.00		4,115.00	0.00
B Gasoline		65,000.00		1,305.00	4,265.99		70,570.99	70,566.74		4.25
B Street Lighting		63,000.00					63,000.00	62,367.10		632.90
B Town Report		5,000.00					5,000.00	4,579.00		421.00
A Matching Grant	50,000.00						0.00	14,254.00	35,746.00	0.00
A Wage Class Pl	9,242.50						0.00	8,375.42		867.08
A Landfill Cap	860.51						0.00	860.51		0.00
A 99 Main Street	2,048.95		35,000.00				35,000.00	1,077.50	35,971.45	0.00
B Town Audit		17,000.00					17,000.00	16,000.00		1,000.00
B Medicare Reim		10,000.00					10,000.00	1,759.00		8,241.00
B Municipal Ins		140,000.00					140,000.00	137,897.51		2,102.49
A Prof Develop	6,800.00						0.00	23.56	6,776.44	0.00
A Grant Services	10,000.00						0.00		10,000.00	0.00
A Collective Barg	7,782.60						0.00		7,782.60	0.00
A Non-Union P.R.	2,982.77			(2,982.77)			(2,982.77)			0.00
A Non-Union Cola's		35,000.00		(29,772.60)			5,227.40		3,323.76	1,903.64
B Finance Comm		3,000.00					3,000.00	325.00		2,675.00
B Reserve Fund		125,000.00			(117,614.95)		7,385.05			7,385.05
B Accounting-Sal		86,104.04	(1,500.00)	1,293.27			85,897.31	83,908.19		1,989.12
B Accounting-Op		4,300.00		(750.00)			3,550.00	2,712.80		837.20
A Consultant	161.00						0.00			161.00
A GASB 34	15,198.05						0.00	14,495.00	703.05	(0.00)
B Assessors-Sal		101,952.10		1,453.91			103,406.01	102,871.36		534.65
B Assessors-Op		6,500.00					6,500.00	6,488.11		11.89
B Assess-Reval	1,449.00	25,000.00		(1,500.00)			23,500.00	21,389.39		3,559.61
A Plotter		5,000.00					5,000.00	5,000.00		0.00
B Tr/Coll Salaries		160,936.68	(4,000.00)	(4,280.00)			152,656.68	150,373.67		2,283.01
B Tr/Coll Op		38,300.00		2,500.00			40,800.00	40,661.34		138.66
B Tax Title Exp		20,000.00					20,000.00	18,134.40		1,865.60
A 3% Discount		105,000.00					105,000.00	107,050.91		(2,050.91)
B Legal Exp		70,000.00	5,000.00	160.00	9,193.64		84,353.64	84,193.64		160.00
B Data Proc		40,000.00		(425.00)			39,575.00	38,767.01		807.99
A Pur/Upg Com	8,000.00						0.00	4,843.84	3,156.16	0.00
A Computer Maint	8,000.00						0.00		8,000.00	0.00
B Town Clerk Sal		109,171.31					109,171.31	108,983.37		187.94
B Town Clerk Op		2,600.00					2,600.00	2,599.29		0.71



**TOWN OF CARVER, MASSACUSETTS**

*General Fund*

*Statement of Appropriations, Expenditures and Encumbrances  
For the Fiscal Year Ended June 30, 2004*

<u>Account</u>	<u>FY 2003 Encumbrances</u>	<u>Town Meeting Appropriations</u>	<u>Special Town Meeting</u>	<u>Other Transfers</u>	<u>Reserve Fund</u>	<u>Other Fin Sources</u>	<u>FY 2004 Appropriations</u>	<u>FY 2004 Expenditures</u>	<u>FY 2004 Encumbrances</u>	<u>Balance 06/30/2004</u>
B Elec/Regis Sal		10,000.00	500.00				10,500.00	10,268.67		231.33
B Elec/Regis Op		10,000.00	1,500.00				11,500.00	11,453.53		46.47
B Conserv Sal		31,629.52		1,702.92			33,332.44	33,283.50		48.94
B Conserv Op		4,000.00					4,000.00	3,967.68		32.32
B Capital Outlay		150.00					150.00			150.00
B Industrial Development		1,500.00					1,500.00	59.04		1,440.96
B Planning Sal		66,399.30		2,463.35			68,862.65	66,803.58		2,059.07
B Planning Op		4,000.00		1,175.00			5,175.00	5,171.22		3.78
B Zoning Bd-Sal		5,000.00	2,000.00				7,000.00	5,869.00		1,131.00
B Zoning Bd-Op		4,500.00					4,500.00	4,473.30		26.70
B Bldg Payroll		125,433.47		387.00			125,820.47	124,752.57		1,067.90
B Bldg Op		189,000.00	17,000.00	1,000.00	40,000.00		247,000.00	246,982.55		17.45
A Tractor/Trailer	96.00						0.00			96.00
A Parking Lot	2,150.00						0.00	1,068.00	1,082.00	0.00
A Unpaid Bills			21,213.87				21,213.87	20,916.87		297.00
<b>TOTAL GENERAL GOVERNMENT</b>	<b>140,886.38</b>	<b>1,892,465.13</b>	<b>76,713.87</b>	<b>(23,502.15)</b>	<b>(56,496.74)</b>	<b>0.00</b>	<b>1,889,180.11</b>	<b>1,847,177.41</b>	<b>126,656.46</b>	<b>56,232.62</b>
<b>PUBLIC SAFETY</b>										
B Police Salaries		1,281,717.54		(9,000.00)			1,272,717.54	1,261,923.67		10,793.87
B Pol Disp Sal		218,865.41		9,000.00			227,865.41	227,473.96		391.45
B Police Operat		75,000.00			14,540.00		89,540.00	89,506.50		33.50
A Police Dpt Eval	10,000.00						0.00			10,000.00
A Update Rec	14,158.43						0.00	2,135.67	12,022.76	0.00
A Pol Union Ct	7,208.14						0.00		7,208.14	0.00
A Portable Radio	64.30						0.00	20.70		43.60
A 2 Pol Cruiser	1,239.29						0.00	52.75	1,186.54	0.00
A 4 Wheel Drive Vehicle			25,000.00				25,000.00		25,000.00	0.00
A 3 Pol Cruiser			88,000.00				88,000.00		88,000.00	0.00
B Fire Salaries		263,455.59	10,000.00	6,812.42			280,268.01	275,016.36		5,251.65
B Fire-Operating		44,100.00	5,000.00				49,100.00	48,848.90		251.10
A Fire-Arch Study	1,275.86						0.00		1,275.86	0.00
A Radio Equ ph 3	344.03						0.00	314.51		29.52
A Fire/Police Telephones		18,000.00				6,422.60	24,422.60	22,124.99	2,297.61	(0.00)
A Rescue Equip	6,990.00						0.00	6,829.03	160.97	0.00
A FT Fire Officer	1,442.72						0.00	1,442.55		0.17
A Fire St Alt	393.66						0.00		393.66	0.00
A Foam System	599.43						0.00	599.43		0.00
A Fire-Pump Upg.	10,150.00						0.00	10,150.00		0.00
B Ambulance-Sal						206,992.00	206,992.00	186,563.48		20,428.52
B Ambulance Op						40,430.59	40,430.59	40,418.55		12.04
A EMS Building	312,595.80						0.00	308,079.88	4,515.92	(0.00)
A Stretchers						5,000.00	5,000.00	4,990.00	10.00	0.00
B Bldg Insp-Sal		70,087.95		1,590.95			71,678.90	69,692.13		1,986.77
B Bldg Insp-Op		5,000.00					5,000.00	4,176.34		823.66
A Bldg Insp PT Cl	1,115.54						0.00	1,106.98		8.56

## TOWN OF CARVER, MASSACUSETTS

## General Fund

Statement of Appropriations, Expenditures and Encumbrances  
For the Fiscal Year Ended June 30, 2004

<u>Account</u>	<u>FY 2003 Encumbrances</u>	<u>Town Meeting Appropriations</u>	<u>Special Town Meeting</u>	<u>Other Transfers</u>	<u>Reserve Fund</u>	<u>Other Fin Sources</u>	<u>FY 2004 Appropriations</u>	<u>FY 2004 Expenditures</u>	<u>FY 2004 Encumbrances</u>	<u>Balance 06/30/2004</u>
A Bldg Insp Pl-Arch	1,075.46						0.00	954.00	121.46	0.00
A Demolition	9,657.39						0.00		9,657.39	0.00
A Copy Machine	1,577.00						0.00	1,576.64		0.36
B P&G Insp-Sal		10,000.00			6,900.00		16,900.00	18,194.00		(1,294.00)
B P&G Insp-Op		1,000.00					1,000.00	902.46		97.54
B Sealer W&M		4,700.00					4,700.00	4,669.93		30.07
B Wire Insp-Sal		19,000.00					19,000.00	18,952.69		47.31
B Wire Insp-Op		500.00					500.00	437.90		62.10
B Civil Defense		500.00					500.00	500.00		0.00
B Animal Ct Sal		38,938.36		1,003.99			39,942.35	39,066.74		875.61
B Animal Ct Op		13,500.00					13,500.00	13,364.62		135.38
<b>TOTAL PUBLIC SAFETY</b>	<b>379,887.05</b>	<b>2,064,364.85</b>	<b>128,000.00</b>	<b>9,407.36</b>	<b>21,440.00</b>	<b>258,845.19</b>	<b>2,482,057.40</b>	<b>2,660,085.36</b>	<b>151,850.31</b>	<b>50,008.78</b>
<b>EDUCATION</b>										
B School		16,713,140.50				623,142.64	17,336,283.14	17,336,203.00		80.14
A HV Design	24,559.50						0.00		24,559.50	0.00
A Vehicles	12,490.26						0.00			12,490.26
A School Buses	47,202.10						0.00		47,202.10	0.00
A HVAC Unit	16,100.00						0.00			16,100.00
A Block Windows	20,029.00						0.00			20,029.00
B Regional Voc		541,000.00	(169,213.87)				371,786.13	356,701.00		15,085.13
A OCRVTHS Study	5,598.00						0.00			5,598.00
<b>TOTAL EDUCATION</b>	<b>125,978.86</b>	<b>17,254,140.50</b>	<b>(169,213.87)</b>	<b>0.00</b>	<b>0.00</b>	<b>623,142.64</b>	<b>17,708,069.27</b>	<b>17,692,904.00</b>	<b>71,761.60</b>	<b>69,382.53</b>
<b>PUBLIC WORKS</b>										
B DPW-Sal		460,196.66		3,874.32			464,070.98	460,644.01		3,426.97
B DPW-Op		185,000.00					185,000.00	184,194.19		805.81
A Private Ways		15,000.00					15,000.00	14,549.35	450.65	(0.00)
A Truck Lift						24,225.00	24,225.00	23,989.00	236.00	0.00
A Sander Plow	2,707.00						0.00	2,182.80		524.20
A Cemetery						15,000.00	15,000.00	14,083.30		916.70
A Road Repair	21,258.78						0.00	20,389.94	868.84	0.00
B Snow & Ice Op		25,000.00					25,000.00	48,697.39		(23,697.39)
B Snow & Ice Sal		100,000.00					100,000.00	138,610.07		(38,610.07)
B Earth Removal		1,500.00					1,500.00	456.00		1,044.00
B Landfill Op		80,000.00			18,556.74		98,556.74	98,556.74		0.00
<b>TOTAL PUBLIC WORKS</b>	<b>23,965.78</b>	<b>866,696.66</b>	<b>0.00</b>	<b>3,874.32</b>	<b>18,556.74</b>	<b>39,225.00</b>	<b>928,352.72</b>	<b>1,006,352.79</b>	<b>1,555.49</b>	<b>(55,589.78)</b>
<b>HUMAN SERVICES</b>										
B Health Sal		79,274.82		1,443.04			80,717.86	80,263.77		454.09
B Health Op		5,000.00					5,000.00	3,842.03		1,157.97
A Health Nurses		10,972.00					10,972.00	10,972.00		0.00
B COA Sal		133,019.26		2,965.12			135,984.38	135,983.60		0.78
B COA Op		6,500.00	1,500.00				8,000.00	7,999.93		0.07
A COA Atwood	4,809.56	5,000.00					5,000.00	9,634.30	175.26	0.00
A Eng Nut Ctr	8,185.50						0.00		8,185.50	0.00
A Atwood Maint	50.93						0.00	50.93		0.00

## TOWN OF CARVER, MASSACUSETTS

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## General Fund

Statement of Appropriations, Expenditures and Encumbrances  
For the Fiscal Year Ended June 30, 2004

<u>Account</u>	<u>FY 2003 Encumbrances</u>	<u>Town Meeting Appropriations</u>	<u>Special Town Meeting</u>	<u>Other Transfers</u>	<u>Reserve Fund</u>	<u>Other Fin Sources</u>	<u>FY 2004 Appropriations</u>	<u>FY 2004 Expenditures</u>	<u>FY 2004 Encumbrances</u>	<u>Balance 06/30/2004</u>
B Veterans Sal		21,501.00		372.05			21,873.05	20,873.32		999.73
B Veterans Op		4,000.00					4,000.00	3,987.82		12.18
B Veterans Ben		100,000.00			16,500.00		116,500.00	112,482.80		4,017.20
A Womens Crisis		3,000.00					3,000.00		3,000.00	0.00
A C&I Legal		2,500.00					2,500.00	2,500.00		0.00
A S.S. Wom Ctr		3,000.00					3,000.00	3,000.00		0.00
A Coal Homeless		2,500.00					2,500.00	2,500.00		0.00
A Ply Cnty Coop		175.00					175.00	175.00		0.00
<b>TOTAL HUMAN SERVICES</b>	13,045.99	376,442.08	1,500.00	4,780.21	16,500.00	0.00	399,222.29	394,265.50	11,360.76	6,642.02
<b>CULTURE &amp; RECREATION</b>										
B Library Sal		225,000.00	1,500.00	5,440.26			231,940.26	231,931.48		8.78
B Library Op		73,000.00					73,000.00	72,974.56		25.44
B Recreation Sal		13,700.00					13,700.00	13,108.50		591.50
B Recreation Op		10,000.00					10,000.00	7,795.72		2,204.28
A Purchase St	1,122.64						0.00		1,122.64	0.00
A Refurbish Rec	2,572.60						0.00		2,572.60	0.00
A Field Maint	10,605.15						0.00	10,126.33	478.82	(0.00)
B Carver Youth		60,000.00					60,000.00	52,588.97		7,411.03
A Carver Room	6,424.49						0.00	95.00	6,329.49	0.00
B Historic Comm		100.00					100.00	75.00		25.00
B Historic Dist		300.00					300.00	299.05		0.95
<b>TOTAL CUTURE &amp; RECREATION</b>	20,724.88	382,100.00	1,500.00	5,440.26	0.00	0.00	389,040.26	388,994.61	10,503.55	10,266.98
<b>DEBT SERVICE</b>										
B MWPAT Loan						11,100.36	11,100.36	11,100.36		0.00
A Amb Lease Pay						20,000.00	20,000.00	20,000.00		0.00
A 3 Carver Square		30,000.00					30,000.00	30,000.00		0.00
B H.S. Bond		796,483.90					796,483.90	796,483.90		0.00
B 95 Muni Bond		132,974.70					132,974.70	132,975.00		(0.30)
B New Library		186,837.00					186,837.00	186,837.00		0.00
B Town Hall Bond		217,653.00					217,653.00	217,653.00		0.00
B Int/Temp Loans		25,000.00					25,000.00	887.56		24,112.44
B High School Reg		550.00					550.00			550.00
B Middle Sch Bond		280,262.50					280,262.50	280,262.50		0.00
B Loan Disclosure		40,000.00	(23,500.00)				16,500.00	4,475.00		12,025.00
<b>TOTAL DEBT SERVICE</b>	0.00	1,709,761.10	(23,500.00)	0.00	0.00	31,100.36	1,717,361.46	1,680,674.32	0.00	36,687.14
<b>ASSESSMENTS</b>										
R 2003 Snow & Ice Deficit		102,704.46					102,704.46			102,704.46
R Mosquito Cntrl		43,088.00					43,088.00	43,837.00		(749.00)
R Air Polution		2,343.00					2,343.00	2,343.00		0.00
R Regional Trans		22,000.00					22,000.00	22,190.00		(190.00)
R MBTA		17,752.00					17,752.00	17,752.00		0.00
R Special Ed		15,718.00					15,718.00	15,513.00		205.00
R Park Surcharge		11,320.00					11,320.00	12,980.00		(1,660.00)
R School Choice		7,476.00					7,476.00	8,519.00		(1,043.00)

**TOWN OF CARVER, MASSACUSETTS**

*General Fund*

*Statement of Appropriations, Expenditures and Encumbrances*

For the Fiscal Year Ended June 30, 2004

<u>Account</u>	<u>FY 2003 Encumbrances</u>	<u>Town Meeting Appropriations</u>	<u>Special Town Meeting</u>	<u>Other Transfers</u>	<u>Reserve Fund</u>	<u>Other Fin Sources</u>	<u>FY 2004 Appropriations</u>	<u>FY 2004 Expenditures</u>	<u>FY 2004 Encumbrances</u>	<u>Balance 06/30/2004</u>
R Charter School		105,388.00					105,388.00	89,493.00		15,895.00
R County Tax		17,820.00					17,820.00	17,819.89		0.11
R Regional Refuse		1,869.32					1,869.32	1,869.32		0.00
R S.R.P.E.D.		1,803.16					1,803.16	1,803.16		0.00
<b>TOTAL ASSESSMENTS</b>	0.00	349,281.94	0.00	0.00	0.00	0.00	349,281.94	234,119.37	0.00	115,162.57
<b>EMPLOYEE BENEFITS</b>										
B Ply Cnty Retire		280,000.00					280,000.00	277,485.67		2,514.33
B Unemployment		5,000.00					5,000.00	4,432.00		568.00
B Health Ins	7,000.00	650,000.00	(15,000.00)				635,000.00	533,135.92		108,864.08
<b>TOTAL EMPLOYEE BENEFITS</b>	7,000.00	935,000.00	(15,000.00)	0.00	0.00	0.00	920,000.00	815,053.59	0.00	111,946.41
<b>Totals</b>	<b>711,488.94</b>	<b>25,830,252.26</b>	<b>0.00</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>952,313.19</b>	<b>26,782,565.45</b>	<b>26,719,626.95</b>	<b>373,688.17</b>	<b>400,739.27</b>
A Warrant Article										
B Budget Item										
R Assessment from Recap Sheet										

**TOWN OF CARVER, MASSACHUSETTS**

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**General Fund****Statement of Changes in Unreserved - Undesignated Fund Balance  
For the Fiscal Year Ended June 30, 2004**

<u>Unreserved - Undesignated</u> <u>Fund Balance - July 1</u>		\$	1,124,292.44
<u>Deductions</u>			
2003 Snow & Ice Deficit raised in FY 04			102,704.46
Increase in Rserve for Prepaid Items			5,000.00
Overlay Released			119,596.82
Certified Free Cash for FY 2005			728,380.00
			<hr/>
		\$	168,611.16
<u>Additions</u>			
<u>Free Cash Summary</u>			
Free Cash Available	\$	623,251.50	
<u>Less Free Cash Appropriated</u> <u>Annual Town Meeting</u>		<hr/>	595,000.00
Free Cash Used at 2003 Special Town Meeting			28,251.50
<u>FY 2004 Budget Summary</u>			
Revenue Surplus (A-1)	\$	849,502.76	
Unexpended Balance of Appropriations (A-2)		400,739.27	
2004 Snow & Ice Deficit to be raised in FY 05		<hr/>	62,307.46
FY 2004 Budget Surplus			<hr/>
			1,312,549.49
<u>Unreserved - Undesignated</u> <u>Fund Balance - Julne 30</u>		\$	<hr/> <hr/> 1,509,412.15

## TOWN OF CARVER, MASSACHUSETTS

Special Revenue Funds

Combining Balance Sheet

June 30, 2004

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	<u>School Lunch</u>	<u>School Grants</u>	<u>SPED Reimbursement</u>	<u>Town Grants</u>	<u>Chapter 90 Highway</u>	<u>Receipts Reserved For Appropriation</u>	<u>Revolving</u>	<u>Other Special Revenue</u>	<u>Total</u>
<b><u>ASSETS</u></b>									
Cash and Equivalents	\$ 2,532	\$ 41,492	\$ (52,877)	\$ 142,021	\$ (217,672)	\$ 688,253	\$ 595,347	\$ 189,658	\$ 1,388,754
Due From State	9,947		52,877						62,824
Due From Others				20,550		61,726			82,275
<b>TOTAL ASSETS</b>	<b>\$ 12,479</b>	<b>\$ 41,492</b>	<b>\$ -</b>	<b>\$ 162,571</b>	<b>\$ (217,672)</b>	<b>\$ 749,979</b>	<b>\$ 595,347</b>	<b>\$ 189,658</b>	<b>\$ 1,533,854</b>
<b><u>LIABILITIES AND FUND BALANCES</u></b>									
<u>Liabilities</u>									
Deferred Revenue	\$ -	\$ -	\$ 52,877	\$ 20,550	\$ -	\$ 61,726	\$ -	\$ -	\$ 135,153
<u>Fund Balances</u>									
<u>Unreserved</u>									
Designated	\$ 12,479	\$ 41,492	\$ (52,877)	\$ 142,021	\$ (217,672)	\$ 688,253	\$ 595,347	\$ 189,658	\$ 1,398,701
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 12,479</b>	<b>\$ 41,492</b>	<b>\$ -</b>	<b>\$ 162,571</b>	<b>\$ (217,672)</b>	<b>\$ 749,979</b>	<b>\$ 595,347</b>	<b>\$ 189,658</b>	<b>\$ 1,533,854</b>

## Special Revenue Funds

*Individual Funds Statements of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2004*

**SCHOOL LUNCH**

	<u>Fund Balance</u> <u>07/01/03</u>	<u>Lunch Room</u> <u>Receipts</u>	<u>State</u> <u>Aid</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>06/30/04</u>
<b>Education</b>					
School Lunch	\$ 34,695.99	\$ 428,814.58	\$ 126,727.76	\$ 577,759.18	\$ 12,479.15

**SPED REIMBURSEMENT FUND**

	<u>Fund Balance</u> <u>07/01/03</u>	<u>State</u> <u>Aid</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>06/30/04</u>
<b>Education</b>				
Special Education	\$ -	\$ 58,370.00	\$ 111,247.00	\$ (52,877.00)

**SCHOOL GRANT FUNDS**

	<u>Fund Balance</u> <u>07/01/03</u>	<u>Grant</u> <u>Proceeds</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>06/30/04</u>
<b>Education</b>				
<b><u>Federal Grants</u></b>				
PL-94-142 FY 03	\$ (74,748.59)	\$ 80,366.00	\$ 5,617.41	\$ 0.00
Title I FY 03	(9,901.17)	47,209.00	37,307.83	-
Title IID FY 03	243.00		243.00	-
SPED Early Childhood FY 03	332.00		332.00	-
SPED Program Imp. FY 03	4,025.47	11,790.00	15,815.47	-
Title IIA FY 03	(5,817.30)	6,284.00	466.70	(0.00)
SPED FY 03 - Assessment Program	55.00		55.00	-
EC Training FY 03	2,985.00		2,985.00	-
SPED FY 03	2,948.00	5,000.00	7,948.00	-
Educational Quality	593.20			593.20
PL-94-142 FY 02	59.90		59.90	-
Title I FY 02	298.67		298.67	-
SPED Professional Development	12,878.91		12,878.91	-
Safe & Drug Free Schools FY 02	20,063.82	5,511.00	19,353.91	6,220.91
SPED Portfolio FY 04		1,200.00	1,200.00	-
Title V FY 04		4,091.00	8,100.00	(4,009.00)
Technology FY 04		5,103.00	5,103.00	-
Educational Quality FY 04		63,931.00	63,931.00	-
Safe & Drug Free Schools FY 04		4,000.00	4,240.00	(240.00)
Title I FY 04		208,240.00	181,173.43	27,066.57
SPED Program Imp. FY 04		16,523.00	13,575.99	2,947.01
SPED Early Childhood FY 04		18,600.00	18,600.00	-
PL-94-142 FY 04		419,056.00	412,232.26	6,823.74
<b>Total Federal Grants</b>	<b>\$ (45,984.09)</b>	<b>\$ 896,904.00</b>	<b>\$ 811,517.48</b>	<b>\$ 39,402.43</b>
<b><u>State Grants</u></b>				
Academic Support FY 03	637.50		637.50	-
Academic Support II FY 03	2,018.21		2,018.21	-
Academic Support III FY 03	(7,307.07)	7,307.00	(0.07)	0.00
EC Mental Health	3,885.00		3,885.00	-
State 50/50		12,306.29	12,306.29	-
Academic Support FY 04		15,955.00	14,316.88	1,638.12
Academic Support II FY 04		4,700.00	4,700.00	-
<b>Total State Grants</b>	<b>\$ (766.36)</b>	<b>\$ 40,268.29</b>	<b>\$ 37,863.81</b>	<b>\$ 1,638.12</b>
<b><u>Local Grant</u></b>				
Boston Edison Grant	\$ 1,113.01	\$ 5,000.00	\$ 5,662.01	\$ 451.00
<b>Total School Grants</b>	<b>\$ (45,637.44)</b>	<b>\$ 942,172.29</b>	<b>\$ 855,043.30</b>	<b>\$ 41,491.55</b>

## Special Revenue Funds

*Individual Funds Statements of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2004*

**TOWN GRANT FUNDS**

	<b>Fund Balance 07/01/03</b>	<b>Grant Proceeds</b>	<b>Expenditures</b>	<b>Fund Balance 06/30/04</b>
<b>General Government</b>				
<u>Selectmen:</u>				
Water Study Grant	\$ 14,900.00			\$ 14,900.00
Cranberry Village	4,864.31	268,650.00	329,684.18	(56,169.87)
Meadow Woods	368.50	90,800.00	112,210.78	(21,042.28)
<u>Election &amp; Registration</u>				
State & Primary Elections		1,165.00	1,165.00	-
<u>Industrial Development Committee:</u>				
Local Partnership	15.00			15.00
<b>Total General Government</b>	<b>\$ 20,147.81</b>	<b>\$ 360,615.00</b>	<b>\$ 443,059.96</b>	<b>\$ (62,297.15)</b>
<b>Public Safety</b>				
<u>Police Department:</u>				
COPS More FY 02	25,529.80		2,712.00	22,817.80
System Improvements FY 02	20.00		20.00	-
Traffic Enforcement	(1,231.10)	5,389.42	5,917.86	(1,759.54)
DARE FY 02	2,724.62		1,499.34	1,225.28
Police PS Equipment	8,046.00		8,046.00	-
Community Policing FY 02	1,453.34		1,376.52	76.82
Community Policing FY 03	14,674.14		14,446.94	227.20
Community Policing FY 04		19,200.00	6,127.46	13,072.54
<u>Fire Department:</u>				
PS Equipment	7,636.30		7,636.30	-
Emergency Preparedness		94,754.00	83,272.18	11,481.82
S.A.F.E. Program	387.01	1,305.00	1,692.01	-
<u>Ambulance:</u>				
Entergy Radio (Private Funds)	13,530.00			13,530.00
<u>Civil Defense:</u>				
Entergy Equip Grant (Private Funds)	1,117.74	4,258.35	1,864.07	3,512.02
HMEP Grant	509.01		491.97	17.04
EOP Grant		2,900.00	2,874.45	25.55
<b>Total Public Safety</b>	<b>\$ 74,396.86</b>	<b>\$ 127,806.77</b>	<b>\$ 137,977.10</b>	<b>\$ 64,226.53</b>
<b>Human Services</b>				
<u>Health Department:</u>				
Septic System Repair	84,432.02	2,224.53	7,700.00	78,956.55
Septic System Loan	5,963.04	69.12		6,032.16
<u>Council on Aging:</u>				
Formula Grant	(912.40)	9,929.00	6,360.00	2,656.60
Isabelle Howe Grant (Private Funds)	3,639.63	5,000.00	8,569.60	70.03
<b>Total Human Services</b>	<b>\$ 93,122.29</b>	<b>\$ 17,222.65</b>	<b>\$ 22,629.60</b>	<b>\$ 87,715.34</b>
<b>Culture and Recreation</b>				
<u>Library:</u>				
Library Services Grant	17,239.44	6,277.84		23,517.28
Mun Equalization Grant	9,376.11	5,418.93	7,050.25	7,744.79
Nonresident Circ. Grant	4,844.21	1,470.90		6,315.11
Library Grant	11,515.14			11,515.14
<u>Local Arts Council:</u>				
Local Arts	3,412.41	2,591.16	2,720.04	3,283.53
<b>Total Culture and Recreation</b>	<b>\$ 46,387.31</b>	<b>\$ 15,758.83</b>	<b>\$ 9,770.29</b>	<b>\$ 52,375.85</b>
<b>Total Town Grants</b>	<b>\$ 234,054.27</b>	<b>\$ 521,403.25</b>	<b>\$ 613,436.95</b>	<b>\$ 142,020.57</b>



## Special Revenue Funds

Individual Funds Statements of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2004

## CHAPTER 90 HIGHWAY FUND

	<u>Fund Balance</u> <u>07/01/03</u>	<u>Grant</u> <u>Proceeds</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>06/30/04</u>
<b>Public Works</b>				
Chapter 53	\$ 244.92		\$ 232.00	\$ 12.92
Chapter 246	(63,120.98)	51,738.55	124,397.30	(135,779.73)
Chapter 246B			81,904.94	(81,904.94)
	<u>\$ (62,876.06)</u>	<u>\$ 51,738.55</u>	<u>\$ 206,534.24</u>	<u>\$ (217,671.75)</u>

## RECEIPTS RESERVED FOR APPROPRIATION

	<u>Fund Balance</u> <u>07/01/03</u>	<u>Revenue</u>	<u>Transfer</u>	<u>Fund Balance</u> <u>06/30/04</u>
<b>General Government</b>				
<u>Selectmen:</u>				
Sale Surplus Property	\$ 3,258.00	\$ -	\$ -	\$ 3,258.00
<u>Collector:</u>				
Betterments	94,093.11	9,146.95	11,100.36	92,139.70
Betterment Interest	24,237.52	2,868.49		27,106.01
Liquid Investment	461.54			461.54
<u>Conservation:</u>				
Wetlands Protection	2,347.50	1,257.53		3,605.03
<b>Total General Government</b>	<u>\$ 124,397.67</u>	<u>\$ 13,272.97</u>	<u>\$ 11,100.36</u>	<u>\$ 126,570.28</u>
<b>Public Safety</b>				
<u>Police Department:</u>				
Law Enforcement Fund	67.00			67.00
<u>Ambulance:</u>				
Ambulance Fees	401,175.82	273,676.88	251,982.03	422,870.67
<u>Animal Control:</u>				
County Dog Fund	18,728.12			18,728.12
<b>Total Public Safety</b>	<u>\$ 419,970.94</u>	<u>\$ 273,676.88</u>	<u>\$ 251,982.03</u>	<u>\$ 441,665.79</u>
<b>Public Works</b>				
<u>Public Works:</u>				
Sale of Lots - Central	64,779.37	8,950.00		73,729.37
Sale of Lots - Lakenham	6,554.61	700.00		7,254.61
Sale of Lots - Union	30,356.22	500.00		30,856.22
Road Machinery Fund	151.77			151.77
<u>Earth Removal:</u>				
Road Repair		4,500.00		4,500.00
<b>Total Public Works</b>	<u>\$ 101,841.97</u>	<u>\$ 14,650.00</u>	<u>\$ -</u>	<u>\$ 116,491.97</u>
<b>Human Services</b>				
<u>Council on Aging:</u>				
VNA Rent	2,143.75			2,143.75
<b>Total Human Services</b>	<u>\$ 2,143.75</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,143.75</u>
<b>Culture and Recreation</b>				
<u>Library:</u>				
State Aid to Library	1,381.24			1,381.24
<b>Total Culture and Recreation</b>	<u>\$ 1,381.24</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,381.24</u>
<b>Total Receipts Reserved for Appr.</b>	<u>\$ 649,735.57</u>	<u>\$ 301,599.85</u>	<u>\$ 263,082.39</u>	<u>\$ 688,253.03</u>

## Special Revenue Funds

*Individual Funds Statements of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2004*

**REVOLVING FUNDS**

	<b>Fund Balance 07/01/03</b>	<b>Revenue</b>	<b>Expenditures</b>	<b>Fund Balance 06/30/04</b>
<b>General Government</b>				
<u>Selectmen:</u>				
Ins Recovery Town	\$ 77.73			\$ 77.73
Restitutions	623.74			623.74
<u>Conservation:</u>				
Wetlands Protection	16,600.56	4,789.50	2,501.33	18,888.73
Consultants Fee Fund		3,405.00	1,988.25	1,416.75
<b>Total General Government</b>	<b>\$ 17,302.03</b>	<b>\$ 8,194.50</b>	<b>\$ 4,489.58</b>	<b>\$ 21,006.95</b>
<b>Public Safety</b>				
<u>Police Department:</u>				
Police Building Damage	150.00		150.00	-
Ins. Police Cruiser	27.98	1,034.44	27.98	1,034.44
<b>Total Public Safety</b>	<b>\$ 177.98</b>	<b>\$ 1,034.44</b>	<b>\$ 177.98</b>	<b>\$ 1,034.44</b>
<b>Education</b>				
Community Adult Ed.	5,275.77			5,275.77
Use of Buildings P&E	(320.71)	2,896.87		2,576.16
Use of Buildings CHS	8,556.61	36,600.64		45,157.25
Use of Buses	33,782.00	89,227.95		123,009.95
Athletic Gate	1,284.35	38,920.00	24,300.72	15,903.63
Nonresident Foster Care	316,264.73	65,650.02	25,992.53	355,922.22
Union President	4,137.11	51,060.00	54,547.01	650.10
Restitutions Buses & Property	2,003.43	1,498.25	1,478.25	2,023.43
Athletic Users	25.27	30,321.60	28,414.43	1,932.44
Athletic Varsity	4,431.78	23,502.00	26,106.05	1,827.73
Community Ed Summer School	1,180.00			1,180.00
Community Ed After School	216.79	3,050.00	2,267.20	999.59
Security Boys Basketball	331.88	1,000.00	2,150.00	(818.12)
Security Girls Basketball	(1,276.57)	4,513.98	1,971.23	1,266.18
Security Outside Detail	(324.23)			(324.23)
Insurance Recovery Pole	1,910.00			1,910.00
CHS Hockey	2,037.17	19,665.00	18,747.50	2,954.67
3 Carver Square Rent	509.20			509.20
<b>Total Education</b>	<b>\$ 380,024.58</b>	<b>\$ 367,906.31</b>	<b>\$ 185,974.92</b>	<b>\$ 561,955.97</b>
<b>Human Services</b>				
<u>Council on Aging:</u>				
GATRA Transportation	(175.56)	60,691.84	59,014.94	1,501.34
<b>Total Human Services</b>	<b>\$ (175.56)</b>	<b>\$ 60,691.84</b>	<b>\$ 59,014.94</b>	<b>\$ 1,501.34</b>
<b>Culture and Recreation</b>				
<u>Library:</u>				
Lost/Damaged Books	1,366.15	504.34	347.01	1,523.48
<u>Recreation:</u>				
Restitutions	349.00		349.00	-
<u>Carver Youth Needs:</u>				
CYN Programs		8,325.00		8,325.00
<b>Total Culture and Recreation</b>	<b>\$ 1,715.15</b>	<b>\$ 8,829.34</b>	<b>\$ 696.01</b>	<b>\$ 9,848.48</b>
<b>Total Revolving Funds</b>	<b>\$ 399,044.18</b>	<b>\$ 446,656.43</b>	<b>\$ 250,353.43</b>	<b>\$ 595,347.18</b>

## Special Revenue Funds

*Individual Funds Statements of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2004*

**OTHER SPECIAL REVENUE FUNDS**

	<b>Fund Balance</b> <b>07/01/03</b>	<b>Revenue</b>	<b>Expenditures</b>	<b>Fund Balance</b> <b>06/30/04</b>
<b>General Government</b>				
<u>Selectmen:</u>				
Village Green Gift	3,731.17			3,731.17
Forest St. Playground	350.00			350.00
Shurtleff Park	106.60			106.60
250th Birthday Celebration	1,000.00			1,000.00
<u>Conservation Commission:</u>				
Walking Trails		11,268.49		11,268.49
<b>Total General Government</b>	\$ 5,187.77	\$ 11,268.49	\$ -	\$ 16,456.26
<b>Public Safety</b>				
<u>Police Department:</u>				
Police Gift Account	178.31		178.31	-
DARE Gift Account	237.00		237.00	-
Boston Edison Gift	4,627.52		1,131.34	3,496.18
Computer Gift	3.95		3.95	-
Drug Account	4,080.49		2,522.18	1,558.31
<u>Ambulance:</u>				
Ambulance	35.00	4,140.00	1,261.15	2,913.85
<u>Civil Defense:</u>				
Entergy - Assistant to Director	28,090.22	131,548.49	43,646.78	115,991.93
Civil Defense Training	2,209.72	30,565.35	29,948.25	2,826.82
<u>Animal Control:</u>				
Animal Control Neutering	1,368.00	60.00		1,428.00
Animal Control Gift	1,663.40	161.20		1,824.60
<b>Total Public Safety</b>	\$ 42,493.61	\$ 166,475.04	\$ 78,928.96	\$ 130,039.69
<b>Education</b>				
School Home Assoc.	750.00			750.00
Repair HS Drain	453.54			453.54
<b>Total Education</b>	\$ 1,203.54	\$ -	\$ -	\$ 1,203.54
<b>Public Works</b>				
<u>Public Works:</u>				
Repair Rochester Rd. Gift	62.79			62.79
DPW New Building	0.03			0.03
Union Cemetery Care	15.00			15.00
<b>Total Public Works</b>	\$ 77.82	\$ -	\$ -	\$ 77.82
<b>Human Services</b>				
<u>Health:</u>				
Technical Review	29,387.28	15,536.21	20,100.40	24,823.09
<u>Veterans Agent:</u>				
Veterans Memorial	50.00			50.00
<b>Total Human Services</b>	\$ 29,437.28	\$ 15,536.21	\$ 20,100.40	\$ 24,873.09
<b>Culture and Recreation</b>				
<u>Library:</u>				
Carver Room Gift	1,797.56	600.00		2,397.56
Library Building Gift	4,937.85	54.62		4,992.47
Library Donations	1,585.00			1,585.00
<u>Recreation:</u>				
Playground Gift	2,142.98		27.78	2,115.20
Soccer Field Gift	117.00			117.00
Recreation Gift	5,476.75	235.00	151.00	5,560.75
<u>Historical District:</u>				
Savary Ave. Gift	239.90			239.90
<b>Total Culture and Recreation</b>	\$ 16,297.04	\$ 889.62	\$ 178.78	\$ 17,007.88
<b>Total Other Special Revenue</b>	\$ 94,697.06	\$ 194,169.36	\$ 99,208.14	\$ 189,658.28

**TOWN OF CARVER, MASSACHUSETTS**

*Capital Projects Fund*

*Balance Sheet*

June 30, 2004

**ASSETS:**

Cash	<b>\$ 82,528.21</b>
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**LIABILITIES & FUND BALANCE**

Savary Ave	4,923.00
Town Hall Addition	12,847.95
Contruction S.Carver Fire Station	61,894.19
Purchase Equip Ambulance	108.32
Jr/High School Addition	1,198.61
School Repair	1,556.14

<b>TOTAL FUND EQUITY</b>	<b>\$ 82,528.21</b>
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**TOWN OF CARVER, MASSACHUSETTS**

*Enterprise Funds - Water*

*Balance Sheet*

*June 30, 2004*

**ON THE MODIFIED ACCRUAL BASIS OF ACCOUNTING**

**ASSETS:**

Cash	\$ 4,012.47
Water User Receivable-Middleboro	27,890.99
Mter Cranberry Village	<u>44,809.85</u>

<b>TOTAL ASSETS</b>	<b><u><u>\$ 76,713.31</u></u></b>
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**LIABILITIES:**

Deferred Revenue	\$ 72,702.05
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**FUND EQUITY:**

Retained Earnings - Middleboro	\$ (10,062.31)
Retained Earnings Cranberry Village	(1,926.43)
Reserved for Subsequent Year's Expenditures	<u>16,000.00</u>
<b>TOTAL FUND EQUITY</b>	<b><u><u>\$ 4,011.26</u></u></b>

<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u><u>\$ 76,713.31</u></u></b>
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**TOWN OF CARVER, MASSACHUSETTS**

*Enterprise Funds - Water*

*Balance Sheet*

*June 30, 2004*

**ON THE FULL ACCRUAL BASIS OF ACCOUNTING FOR ENTERPRISE FUNDS**

**ASSETS:**

Cash	\$ 4,012.47
Fixed Assets ( <i>Net of accumulated depreciation</i> )	476,981.87
Water User Receivable-Middleboro	27,890.99
Mter Cranberry Village	<u>44,809.85</u>

<b>TOTAL ASSETS</b>	<b><u><u>\$ 553,695.18</u></u></b>
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**FUND EQUITY:**

Retained Earnings - Middleboro	\$ 13,854.99
Contributed Capital (CDBG)	426,850.00
Investment in capital assets	50,131.87
Retained Earnings Cranberry Village	<u>62,858.32</u>

<b>TOTAL FUND EQUITY</b>	<b><u><u>\$ 553,695.18</u></u></b>
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**TOWN OF CARVER, MASSACHUSETTS***Capital Projects Fund**Statement of Revenues, Expenditures, and changes in Fund Balance**For the Fiscal Year Ended June 30, 2004*

<u>Department</u>	<u>Fund Balance</u> <u>7/1/2003</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>06/30/04</u>
<b>I.D.C.:</b>				
Savary Ave. Land Dev	\$ 4,923.00	\$ -	\$ -	\$ 4,923.00
<b>Town Buildings:</b>				
Town Hall Addition	13,138.10	0.00	290.15	12,847.95
<b>Fire Dept:</b>				
Construction S. Carver Station	61,894.19	0.00	0.00	61,894.19
<b>Ambulance:</b>				
Purchase/Equip Ambulance	108.32	0.00	0.00	108.32
<b>Public Schools:</b>				
Jr and High School Addition	1,198.61	0.00	0.00	1,198.61
School Repair	1,556.14	0.00	0.00	1,556.14
<b>Library:</b>				
Construction New Library	1,843.64	0.00	1,843.64	0.00
<b>Total</b>	<b>\$ 84,662.00</b>	<b>\$ -</b>	<b>\$ 2,133.79</b>	<b>\$ 82,528.21</b>

**TOWN OF CARVER, MASSACHUSETTS**  
*Enterprise Funds - Water*  
**Statement of Revenues, Expenses, and changes in Retained Earnings**  
**For the Fiscal Year Ended June 30, 2004**

**ON THE MODIFIED ACCRUAL BASIS OF ACCOUNTING**

<u>Department</u>	<u>Fund Balance</u> <u>7/1/2003</u>	<u>Revenues</u>	<u>Expenses</u>		<u>Fund Balance</u> <u>06/30/04</u>
		<u>Current</u> <u>Charges</u>	<u>Salaries</u>	<u>Operating</u> <u>Expenses</u>	
Middleboro	\$ (6,309.08)	\$ 10,800.07		\$ 14,552.09	\$ (10,061.10)
Cranberry Village	23,432.18	26,230.20	7,669.53	27,920.49	14,072.36
<b>Total</b>	<b>\$ 17,123.10</b>	<b>\$ 37,030.27</b>	<b>\$ 7,669.53</b>	<b>\$ 42,472.58</b>	<b>\$ 4,011.26</b>

**TOWN OF CARVER, MASSACHUSETTS**  
*Enterprise Funds - Water*  
**Statement of Revenues, Expenses, and changes in Retained Earnings**  
**For the Fiscal Year Ended June 30, 2004**

**ON THE FULL ACCRUAL BASIS OF ACCOUNTING FOR ENTERPRISE FUNDS**

<u>Department</u>	<u>Fund Balance</u> <u>7/1/2003</u>	<u>Revenues</u>	<u>Expenses</u>		<u>Fund Balance</u> <u>06/30/04</u>
		<u>Current</u> <u>Charges</u>	<u>Salaries</u>	<u>Operating</u> <u>Expenses</u>	
Middleboro	\$ 13,854.99				\$ 13,854.99
Cranberry Village	54,838.07	43,609.06	7,669.53	27,919.28	62,858.32
<b>Total</b>	<b>\$ 68,693.06</b>	<b>\$ 43,609.06</b>	<b>\$ 7,669.53</b>	<b>\$ 27,919.28</b>	<b>\$ 76,713.31</b>

Fiduciary Funds  
Trust and Agency  
Combining Balance Sheet  
June 30, 2004

	<b>TRUST FUNDS</b>			<b>Agency Funds</b>	<b><u>Total</u></b>
	<b><u>Expendable</u></b>	<b><u>Non-Expendable</u></b>	<b><u>Other</u></b>		
<b><u>ASSETS</u></b>					
Cash and Equivalents	\$ 126,802	\$ 132,464	\$ 2,818,596	\$ 13,417	\$ 3,091,279
Due From Others				14,309	14,309
Due From Other Funds					-
Other					-
<b>TOTAL ASSETS</b>	<b><u>\$ 126,802</u></b>	<b><u>\$ 132,464</u></b>	<b><u>\$ 2,818,596</u></b>	<b><u>\$ 27,726</u></b>	<b><u>\$ 3,105,588</u></b>
<b><u>LIABILITIES AND FUND BALANCES</u></b>					
<u>Liabilities</u>					
Due to Others				\$ 27,726	\$ 27,726
<u>Fund Balances</u>					
<u>Unreserved</u>					
Designated	\$ 126,802	\$ 132,464	\$ 2,818,596	\$ -	\$ 3,077,862
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 126,802</u></b>	<b><u>\$ 132,464</u></b>	<b><u>\$ 2,818,596</u></b>	<b><u>\$ 27,726</u></b>	<b><u>\$ 3,105,588</u></b>



## Trust Funds

*Individual Funds Statements of Revenues, Other Financing Uses and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2004*

**Expendable and Non-Expendable Trusts**

<u>Department</u>	Other Financing				
	<u>Fund Balance</u> <u>7/1/2003</u>	<u>Revenues</u>	<u>Uses</u>	<u>Fund Balance @ 6/30/2004</u>	
		<u>Interest</u> <u>Income</u>	<u>Transfers</u> <u>Out</u>	<u>Non-Expendable</u> <u>(Principal)</u>	<u>Expendable</u> <u>(Interest)</u>
<b>Treasurer/Collector:</b>					
Lakenham Perpetual Care	\$ 35,534.40	\$ 412.69	\$ 5,000.00	\$ 27,380.00	\$ 3,567.09
Central Perpetual care	31,898.55	355.40	4,000.00	27,175.00	1,078.95
Union Perpetual Care	32,574.41	548.27	5,000.00	23,553.00	4,569.68
Wenham Perpetual Care	2,152.69	22.87		800.00	1,375.56
J. Murdock Perpetual Care	21,786.09	286.33		5,000.00	17,072.42
Radcliffe Perpetual Care	13,036.15	171.35		3,017.26	10,190.24
Washburn Perpetual Care	576.71	3.40		200.00	380.11
Burgess Perpetual Care	10,555.53	138.84		-	10,694.37
Freman Poor Needy	13,190.51	186.35		1,500.00	11,876.86
Harrington Cemetery	13,643.57	164.91		-	13,808.48
B.C. Look Cemetery	5,054.99	66.36		1,100.00	4,021.35
Erickson Cemetery **		200.00		200.00	
Atwood Cemetery	62.72			-	62.72
B.C. Look Special	4,678.30	61.56		1,000.00	3,739.86
Rosewell Shurtlett	1,112.04	14.61		400.00	726.65
Benjamin Ellis	9,290.70	122.12		2,000.00	7,412.82
T.B. Griffith	5,449.49	71.61		1,000.00	4,521.10
William Savery	9,952.54	130.81		2,000.00	8,083.35
Cobb-Shurtleff	5,100.39	67.04		1,000.00	4,167.43
Rose Cole	3,977.64	52.28		1,000.00	3,029.92
Rose Cole Library	1,267.14	16.65		1,000.00	283.79
M. Jewett Library	126.65	1.67		100.00	28.32
E. Savary Library	253.39	3.32		200.00	56.71
S. McFarlin Parkway	1,221.74	17.46		100.00	1,139.20
A. Atwood Library	34,567.23	545.11		22,738.61	12,373.73
Henry Shaw Library	12,040.97	499.91		10,000.00	2,540.88
<b>Total</b>	<b>\$ 269,104.54</b>	<b>\$ 4,160.92</b>	<b>\$ 14,000.00</b>	<b>\$ 132,463.87</b>	<b>\$ 126,801.59</b>

\*\* New Fund in 2004

**Other Trusts**

<u>Department</u>	<u>Fund Balance</u>	<u>Revenues</u>	<u>Other Financing</u> <u>Uses</u>		<u>Fund Balance</u>
	<u>Balance</u> <u>7/1/2003</u>	<u>Interest</u> <u>Income</u>	<u>New</u> <u>Funds</u>	<u>Transfers</u> <u>Out</u>	<u>Balance</u> <u>06/30/04</u>
<b>Selectmen:</b>					
Stabilization Fund	\$ 3,419,312.26	\$ 1,739.52		\$ 653,820.24	\$ 2,767,231.54
Post War Rehabilitation	4,413.98	72.51			4,486.49
Conservation Trust	21,828.22	338.26	24,711.42		46,877.90
<b>Total</b>	<b>\$ 3,445,554.46</b>	<b>\$ 2,150.29</b>	<b>\$ 24,711.42</b>	<b>\$ 653,820.24</b>	<b>\$ 2,818,595.93</b>

**TOWN OF CARVER, MASSACHUSETTS**  
*Agency Funds and General Long Term Debt Account Group*  
*Balance Sheet*  
*June 30, 2004*

**AGENCY FUNDS**

**ASSETS:**

Cash	\$ 13,416.88
Receivables	
Sporting Licenses From State	539.55
Clerk Licensing Fees	3.00
Police Outside Detail	11,034.48
Custodial Outside Detail	2,666.83
Men's Basketball Outside Detail	65.25
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<b>TOTAL ASSETS:</b>	<b>\$ 27,725.99</b>
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**LIABILITIES :**

Due to Others	
BATG Environmental	\$ 24,578.06
ZBA Postage	65.78
Firearms Record Keeping	937.50
Dispatcher Outside Detail	478.25
Other Detail	80.75
Bus Drivers Outside Detail	1,150.65
White Goods Disposal Permit	90.00
Local Arts Council	345.00
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<b>TOTAL LIABILITIES:</b>	<b>\$ 27,725.99</b>
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**GENERAL LONG TERM DEBT ACCOUNT GROUP**

**ASSETS:**

Amounts to be Provided	\$ 7,743,847.67
Bonds Authorized	1,900,000.00
	<hr/>

<b>TOTAL ASSETS:</b>	<b>\$ 9,643,847.67</b>
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**LIABILITIES :**

Bonds Payable:	
High School	\$ 1,644,542.75
1995 Municipal Purpose	600,000.00
Town Hall Addition	1,651,000.00
Carver Library	1,379,000.00
Middle School	2,325,000.00
Loans Payable	
Septic	144,304.92
Bon Middle School	1,900,000.00
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<b>TOTAL LIABILITIES:</b>	<b>\$ 9,643,847.67</b>
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