

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, 2010. 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 \$ 1,690,268. The Department of Revenue has certified \$ 827,638 of this balance to be used for any purpose town meeting deems appropriate. Amounts not certified are known as the town's reserves. These reserve levels of fund balance are to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates.

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

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

Enterprise Funds - Water funds are restricted to the operation of water distribution. These funds are set up to be self-supporting from user charges related to water consumption. The Middleboro Water fund was segregated and moved to a special revenue water surplus fund under M.G. L. Chapter 41, Section 69B. The Cranberry Village Water operates as an Enterprise Fund and next year the North Carver Water District will begin operations.

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

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

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

Respectfully Submitted,

John Q. Adams
Town Accountant

TABLE OF CONTENTS

BS	Combined Balance Sheet - All Funds and Account Groups	3
A	General Fund - Balance Sheet	4-5
A-1	General Fund - Statement of Estimated and Actual Revenues	6-8
A-2	General Fund - Statement of Appropriations, Expenditures, and Encumbrances	9-12
A-3	General Fund - Statement of Changes in Unreserved - Undesignated Fund Balance	13
B-1	Special Revenue Funds - Combining Balance Sheet	14
B-2	Special Revenue Funds - Individual Fund Statements of Revenues, Expenditures, and Changes in Fund Balance	15-21
B-3	Community Preservation Fund Report	22
C-1	Capital Projects Funds - Combining Balance Sheet	23
C-2	Capital Projects Funds - Statement of Revenues, Expenditures, and Changes in Fund Balance	24
C-3	Cole Property & Water Supply Project - Statement of Revenues, Expenditures and Changes in Net Assets - 7/1/06 to 6/30/09	25
D-1	Enterprise Fund - Cranberry Village Water - Balance Sheet	26
D-2	Enterprise Fund - Cranberry Village Water - Statement of Revenues, Expenditures, and Changes in Fund Balance	27
E-1	Fiduciary Funds - Trust and Agency Funds - Combining Balance Sheet	28
E-2	Trust Funds - Individual Fund Statements of Revenues, Expenditures, and Changes in Fund Balance	29-30
F	Agency Funds and General Long-Term Debt Account Group - Balance Sheets	31

TOWN OF CARVER, MASSACHUSETTS

Combined Balance Sheet

All Funds and Account Groups

June 30, 2010

ASSETS:	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Enterprise</u>	<u>Trust & Agency</u>	<u>Long-Term Debt Grp</u>	<u>Total</u>
Cash	\$ 3,015,647	\$ 2,898,248	\$ 1,539,237	\$ 136,128	\$ 1,362,395		\$ 8,951,655
Fixed Assets (<i>net of accumulated depreciation</i>)				404,529			404,529
Receivables							
Property Taxes & Surcharges	665,503	24,059					689,562
Tax Title, Liens & Possessions	1,199,089						1,199,089
Motor vehicle	189,515						189,515
Departmental	128,816			12,007			140,823
Intergovernmental	25,707	428,943					454,650
Due from Others		59,945			173,427		233,372
Due from other Funds	-						-
Prepaid Items	34,379						34,379
Amounts to be provided for long term obligations						4,552,183	4,552,183
TOTAL ASSETS	<u>\$ 5,258,656</u>	<u>\$ 3,411,195</u>	<u>\$ 1,539,237</u>	<u>\$ 552,663</u>	<u>\$ 1,535,822</u>	<u>\$ 4,552,183</u>	<u>\$ 16,849,756</u>
LIABILITIES:							
Allowance for Abatements	\$ 627,562						\$ 627,562
Accrued Withholdings	290,503						290,503
Accounts Payable and Accrued Payroll	752,171	23,885	347,126	61	2,400		1,125,643
Due to other Funds					-		-
Due to Taxpayers	-	5,595					5,595
Deposits and Miscellaneous	213,541				47,349		260,890
Deferred Revenue	1,677,795	68,719					1,746,514
Bonds & Notes Payable			4,897,406			4,552,183	9,449,589
TOTAL LIABILITIES	<u>\$ 3,561,572</u>	<u>\$ 98,199</u>	<u>\$ 5,244,532</u>	<u>\$ 61</u>	<u>\$ 49,749</u>	<u>\$ 4,552,183</u>	<u>\$ 13,506,296</u>
FUND EQUITIES:							
Contributed Capital				\$ 426,850			\$ 426,850
Investment in Fixed Assets				(875)			(875)
Retained Earnings				126,627			126,627
Reserve for encumbrances	179,148						179,148
Reserved for Special Purposes	64,379	128,376					192,755
<u>Unreserved -</u>							-
Designated	(217,017)	3,184,621	(3,705,295)		1,486,072		748,382
Undesignated	1,670,574						1,670,574
TOTAL FUND EQUITY	<u>\$ 1,697,084</u>	<u>\$ 3,312,996</u>	<u>\$ (3,705,295)</u>	<u>\$ 552,603</u>	<u>\$ 1,486,072</u>	<u>\$ -</u>	<u>\$ 3,343,461</u>
TOTAL LIABILITIES & FUND EQUITY	<u>\$ 5,258,656</u>	<u>\$ 3,411,195</u>	<u>\$ 1,539,237</u>	<u>\$ 552,663</u>	<u>\$ 1,535,822</u>	<u>\$ 4,552,183</u>	<u>\$ 16,849,756</u>

General Fund
Balance Sheet
June 30, 2010

ASSETS:

Cash \$ 3,015,647.16

Receivables*Property Taxes*

Personal Property:

Levy of 2010	\$ 15,446.52
Levy of 2009	4,089.48
Levy of 2008	1,249.55
Levy of 2007	5,607.72
Levy of 2006	4,992.30
Levy of 2005	5,123.67
Prior Years	11,746.46

Real Estate:

Levy of 2010	\$ 478,693.13
Levy of 2009	138,076.01
Levy of 2008	478.46

Other:

Allowance for Abatements:

Levy of 2010	\$ (162,805.93)
Levy of 2009	34,027.01
Levy of 2008	2,490.67
Levy of 2007	(144,361.84)
Levy of 2006	(149,065.30)
Prior Years	<u>(207,846.62)</u>

\$ 37,941.29

Tax Titles Liens and Possessions

Tax Liens Receivable	\$ 607,285.44
Tax Foreclosures	<u>591,803.31</u>

1,199,088.75

Motor Vehicles and Other Excise

Motor Vehicle Excise:

Levy of 2010	\$ 90,467.25
Levy of 2009	27,457.27
Levy of 2008	13,381.16
Levy of 2007	9,162.83
Levy of 2006	9,770.15
Prior Years	<u>39,275.84</u>

189,514.50

Departmental

Trailer Coach	\$ -
Veterans	133,777.00
Tipping Fees	<u>20,745.85</u>

154,522.85

Due From Other FundsPrepaid Items

<i>Prepaid Expenses</i>	\$ 29,379.25
<i>Postage Meter Balance</i>	<u>5,000.00</u>

34,379.25

TOTAL ASSETS

\$ 4,631,093.80

TOWN OF CARVER, MASSACHUSETTS

*General Fund
Balance Sheet
June 30, 2010*

LIABILITIES:

<u>Accrued Withholdings</u>	\$ 290,502.72	
<u>Accrued Payroll</u>	\$ 45,775.95	
<u>Accounts Payable</u>		
<i>Accrued Vouchers Payable</i>	\$ 706,394.94	
<i>Refunds Due to Taxpayers</i>	-	
	<hr/>	
		\$ 706,394.94

Deferred Revenue:

<i>Property Taxes</i>	\$ 37,941.29
<i>Prepaid 2011 Taxes</i>	121,858.78
<i>Tax Titles Liens and Possessions</i>	1,199,088.75
<i>Motor Vehicles and Other Excise</i>	189,514.50
<i>Departmental</i>	21,321.85
<i>Intergovernmental</i>	108,070.00
	<hr/>

<u>Deposits and Miscellaneous</u>		1,677,795.17
<i>Excess Bond Proceeds</i>	\$ 2,393.94	
<i>Abandoned Property</i>	54,568.02	
<i>ZBA Reviews</i>	2,595.00	
<i>Surety Bonds C Tower</i>	23,000.00	
<i>Earth Removal Surety Bonds</i>	15,000.00	
<i>Planning Board Review & Insp</i>	36,273.22	
<i>Planning Board Surety Bonds</i>	73,556.16	
<i>Planning Board Bounds Acct</i>	6,155.00	
	<hr/>	

213,541.34

TOTAL LIABILITIES **2,934,010.12**

FUND EQUITIES:

Fund Balance Reserve for Encumbrances	\$ 179,147.59
Reserve for Expenditures	30,000.00
Reserve for Prepaid Items	34,379.25
Reserve for Appropriation Deficits	(217,016.99)
Undesignated Fund Balance	1,670,573.83
	<hr/>

TOTAL FUND EQUITIES **1,697,083.68**

TOTAL LIABILITIES & FUND EQUITIES **\$ 4,631,093.80**

TOWN OF CARVER, MASSACHUSETTS
General Fund
Statement of Estimated and Actual Revenues
For the Period Ending June 30, 2010

<u>REVENUE TYPE</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
TAXES AND EXCISES			
<u>PERSONAL PROPERTY TAXES</u>			
<i>FISCAL YEAR:</i>			
2010	814,084.09		
2009	14,395.40		
2008	228.91		
2007	69.34		
		<hr/>	
SUB-TOTAL	833,561.16	828,777.74	(4,783.42)
<u>REAL ESTATE TAXES</u>			
<i>FISCAL YEAR:</i>			
2010	15,151,940.50		
2009	438,454.04		
2008	63,451.12		
Prior Years	5,432.52		
		<hr/>	
SUB-TOTAL	15,565,434.64	15,659,278.18	93,843.54
<u>TAX LIENS</u>			
TAX LIENS REDEEMED		156,312.81	156,312.81
<u>MOTOR VEHICLE EXCISE TAX</u>			
<i>FISCAL YEAR:</i>			
2010	937,508.22		
2009	189,885.94		
2008	16,226.59		
2007	4,770.77		
2006	3,004.81		
2005	627.89		
Prior Years	657.09		
		<hr/>	
SUB-TOTAL	1,165,000.00	1,152,681.31	(12,318.69)
<u>38 D FINES</u>		150.00	150.00
<u>INTEREST & PENALTIES</u>			
PROPERTY TAXES	117,999.52		
EXCISE TAXES	26,183.13		
TAX LIENS	46,557.20		
		<hr/>	
SUB-TOTAL	219,000.00	190,739.85	(28,260.15)
<u>PAYMENT IN LIEU OF TAXES</u>	26,535.00	26,535.09	0.09
<u>TRAILER COACH EXCISE</u>	120,204.00	120,204.00	0.00
<u>WRITE - OFFS COLLECTED</u>		840.81	840.81
	<hr/>	<hr/>	
TOTAL - TAXES AND EXCISES	17,929,734.80	18,135,519.79	205,784.99

CHARGES FOR SERVICES
DEPARTMENTAL FEES

TOWN OF CARVER, MASSACHUSETTS
General Fund
Statement of Estimated and Actual Revenues
For the Period Ending June 30, 2010

SELECTMEN	225.00	75.00	(150.00)
EARTH REMOVAL	600.00	300.00	(300.00)
CABLE TV	1,500.00	1,610.50	110.50
ASSESSOR	727.00	801.50	74.50
TREASURER	30.00	2.00	(28.00)
COLLECTOR	8,108.00	10,356.51	2,248.51
TAX TITLE FORECLOSURE	450.00	0.00	(450.00)
MUNICIPAL LIENS	12,000.00	10,915.00	(1,085.00)
TOWN CLERK	16,000.00	14,738.04	(1,261.96)
DOG FEES	9,250.00	8,809.00	(441.00)
CONSERVATION COMM	1,065.00	820.00	(245.00)
PLANNING BOARD	17,750.00	7,550.00	(10,200.00)
ZONING BOARD	3,925.00	2,425.00	(1,500.00)
POLICE REPORTS	925.00	1,021.50	96.50
POLICE MISC.	2,665.00	3,199.78	534.78
POLICE OFF-DUTY CHARGES	14,275.00	9,727.65	(4,547.35)
FIRE MISC.	3,000.00	0.00	(3,000.00)
ANIMAL CONTROL FEES	255.00	180.00	(75.00)
PUBLIC WORKS	500.00	70.00	(430.00)
WHITE GOODS DISPOSAL	110.00	85.00	(25.00)
BOARD OF HEALTH	28,500.00	29,477.33	977.33
REGIONAL LANDFILL	103,000.00	83,491.82	(19,508.18)
HISTORIC DISTRICT	140.00	50.00	(90.00)
TOTAL - CHARGES FOR SERVICES	225,000.00	185,705.63	(39,294.37)

LICENSES AND PERMITS

LICENSES & PERMITS

ALCOHOLIC BEVERAGE	11,900.00	11,416.00	(484.00)
COMMON VITCULARS	1,650.00	1,250.00	(400.00)
CAR DEALERS	3,000.00	2,870.00	(130.00)
FOOD ESTABLISHMENTS	0.00	0.00	0.00
AMUSEMENT DEVICE	740.00	640.00	(100.00)
OTHER LICENSES	2,000.00	2,245.00	245.00
MARRIAGE INTENTIONS	610.00	780.00	170.00
BUILDING	47,000.00	49,330.11	2,330.11
PLUMBING	2,550.00	2,820.00	270.00
DUAL PLUMBING AND GAS	300.00	419.00	119.00
GAS	1,850.00	2,147.00	297.00
SEALER WEIGHTS & MEASURE	1,670.00	1,760.00	90.00
ELECTRICAL	3,650.00	4,785.63	1,135.63
PRIVILEGE STICKERS	18,080.00	7,357.00	(10,723.00)
TOTAL - LICENSES AND PERMITS	95,000.00	87,819.74	(7,180.26)

STATE REVENUE

STATE REVENUE

ELDERLY EXEMPTIONS	17,307.00	19,586.00	2,279.00
VETS AND OTHER EXEMPTIONS	30,438.00	32,150.00	1,712.00
SCHOOL AID - CHAPTER 70	10,112,726.00	10,112,726.00	0.00
SCHOOL VOCATIONAL OOD TRANSPORTATION	0.00	5,942.00	5,942.00
SCHOOL CONSTRUCTION	202,621.00	202,621.00	0.00
CHARTER TUITION REIMBURSEMENT	21,542.00	19,963.00	(1,579.00)
LOTTERY, BEANO & CHARITY	1,287,097.00	1,287,097.00	0.00

TOWN OF CARVER, MASSACHUSETTS
General Fund
Statement of Estimated and Actual Revenues
For the Period Ending June 30, 2010

VETERANS' BENEFITS	102,853.00	104,533.00	1,680.00
POLICE CAREER INCENTIVE	9,457.00	14,021.00	4,564.00
STATE OWNED LAND	97,168.00	97,168.00	0.00
MEDICAID REIMBURSEMENT	0.00	76,995.06	76,995.06

TOTAL - STATE REVENUE	11,881,209.00	11,972,802.06	91,593.06
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FINES AND FORFEITS

FINES AND FORFEITS

PARKING FINES	300.00	165.00	(135.00)
COURT FINES	1,225.00	1,035.00	(190.00)
DOG VIOLATIONS	625.00	125.00	(500.00)
MOTOR VEHICLE INFRACTION	11,250.00	13,302.50	2,052.50
R.M.V. FEES	14,600.00	14,025.00	(575.00)

TOTAL - FINES AND FORFEITS	28,000.00	28,652.50	652.50
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MISCELLANEOUS REVENUE

INVESTMENT INCOME

	43,000.00	41,482.42	(1,517.58)
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MISCELLANEOUS REVENUE

FINANCE CHARGES		332.27	332.27
SALE OF SURPLUS PROPERTY		406,440.88	406,440.88
OVERAGES & SHORTAGES		0.00	0.00
OTHER MISCELLANEOUS	49,290.00	49,807.25	517.25

TOTAL - MISCELLANEOUS REVENUE	92,290.00	498,062.82	405,772.82
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OTHER FINANCING SOURCES

OPERATING TRANSFERS IN

SPECIAL REVENUE FUNDS	565,973.00	492,758.68	(73,214.32)
EXPENDABLE TRUST FUNDS	44,361.00	44,361.00	0.00
PROPRIETARY FUNDS	2,600.00	2,600.00	0.00

TOTAL - OTHER FINANCING SOURCES	612,934.00	539,719.68	(73,214.32)
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GRAND TOTAL - REVENUES	\$30,864,167.80	\$31,448,282.22	584,114.42
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USE OF FUND BALANCE

FREE CASH - ANNUAL TOWN MEETING	36,076.17		
FREE CASH - SPEC. TOWN MEETING 11/30/09	225,208.00		
FREE CASH - SPEC. TOWN MEETING 5/17/10	30,320.00		

TOTAL ESTIMATE REVENUES AND USE OF FUND BALANCE	\$31,155,771.97		
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TOWN OF CARVER, MASSACUSETTS
 General Fund
 Statement of Appropriations, Expenditures and Encumbrances
 For the Fiscal Year Ended June 30, 2010

Account	FY 2009 Encumbrances	FY 2010 Appropriations					Total FY 2010 Appropriations	FY 2010 Expenditures	FY 2011 Encumbrances	Balance 06/30/2009
		Annual Town Meeting Raise & Approp.	Other Funds	Special Town Meetings	Other Transfers	Reserve Fund				
GENERAL GOVERNMENT										
B Moderator		250.00					250.00	250.00	0.00	
B Select-Salaries		179,873.00					179,873.00	174,476.35	5,396.65	
B Select-Expense		11,875.00					11,875.00	8,616.21	1,073.76	
B T.A. Operating		4,750.00					4,750.00	4,326.12	423.88	
C Commission on Disability		300.00					300.00	300.00	0.00	
C Commission on Disability	104.01						0.00	104.01	0.00	
A Commission on Disability	104.01	300.00	0.00	0.00	0.00	0.00	300.00	404.01	0.00	
C Green Committee		600.00					600.00	200.00	400.00	
C Green Committee	400.00						0.00	400.00	400.00	
A Green Committee	400.00	600.00	0.00	0.00	0.00	0.00	600.00	600.00	400.00	
A Old Home Day		500.00					500.00	500.00	0.00	
B Misc. Telephone		20,000.00		5,000.00		10,000.00	35,000.00	33,294.70	1,705.30	
B Gasoline		125,000.00		(20,000.00)	3,500.00		108,500.00	108,354.20	145.80	
B Street Lighting		81,500.00		(6,270.80)			75,229.20	70,593.57	4,635.63	
B Town Report		3,000.00					3,000.00	2,511.10	488.90	
A Matching Grant	7,068.92	10,000.00					10,000.00	0.00	17,068.92	
A 99 Main Street	10,338.09			3,096.00		14,865.73	17,961.73	28,299.82	0.00	
B Town Audit	1,000.00	33,500.00			(3,500.00)		30,000.00	23,080.00	7,500.00	
B Medicare Reim		5,000.00					5,000.00	5,000.00	0.00	
B Municipal Ins		223,800.00		(47,500.00)			176,300.00	165,019.85	11,280.15	
A Grant Services	9,625.00						0.00	8,000.00	1,625.00	
A Non-Union Cola's							0.00	0.00	0.00	
A Wage & Classification Study	5,206.44						0.00	1,000.00	4,206.44	
B Finance Comm		1,865.00					1,865.00	255.00	1,610.00	
B Reserve Fund		125,000.00				(124,907.81)	92.19	0.00	92.19	
B Accounting-Sal		107,851.00		1,050.00			108,901.00	108,900.09	0.91	
B Accounting-Op		2,532.00					2,532.00	2,469.14	62.86	
B Assessors-Sal		123,769.00					123,769.00	123,768.82	0.18	
B Assessors-Op		7,300.00			388.03		7,688.03	7,282.28	400.00	
B Assess-Reval		20,500.00			(388.03)		20,111.97	18,213.69	1,898.28	
B Tr/Coll Salaries		171,787.00			68.36		171,855.36	171,855.36	0.00	
B Tr/Coll Op		51,759.00		2,500.00	3,696.00	394.00	58,349.00	58,318.51	30.49	
A Tax Coll-Software Programming				5,000.00			5,000.00	0.00	5,000.00	
B Tax Title Exp		30,000.00		(7,500.00)	(1,972.00)		20,528.00	18,292.88	2,235.12	
B Legal Exp		132,250.00					132,250.00	126,726.22	5,523.78	
B Court Judgements								0.00	0.00	
B Data Proc		49,550.00					49,550.00	48,939.79	610.21	
B Town Clerk Sal		124,175.00					124,175.00	122,674.32	1,500.68	
B Town Clerk Op		2,708.00					2,708.00	2,372.92	335.08	
A Town Clerk-Voting Machines	26,000.00						0.00	0.00	26,000.00	
B Elec/Regis Sal		9,500.00				6,308.06	15,808.06	10,006.86	5,801.20	
B Elec/Regis Op		15,207.00				6,948.40	22,155.40	19,345.01	2,810.39	
B Conserv Sal		60,138.00					60,138.00	59,921.33	216.67	
B Conserv Op		2,215.00					2,215.00	2,215.00	0.00	
B Agricultural Commission		425.00					425.00	0.00	425.00	

TOWN OF CARVER, MASSACUSETTS

General Fund

Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended June 30, 2010

Account	FY 2009	Annual Town Meeting		Special	Other	Reserve	FY 2010	FY 2010	FY 2011	Balance
	Encumbrances	Raise & Approp.	Other Funds	Town Meetings	Transfers	Fund	Appropriations	Expenditures	Encumbrances	06/30/2009
B Capital Outlay		125.00					125.00	0.00		125.00
B Industrial Development		5,220.00					5,220.00	4,351.44	300.00	568.56
A Redevelopment Authority	106.00						0.00	0.00		106.00
B Planning Sal		90,961.00					90,961.00	90,080.27		880.73
B Planning Op		4,875.00					4,875.00	4,828.30		46.70
B Zoning Board		9,250.00					9,250.00	7,814.98		1,435.02
B Bldg Payroll		119,205.00				(10,000.00)	109,205.00	106,377.14		2,827.86
B Bldg Op		269,480.00				10,000.00	289,165.73	289,058.21		107.52
A Animal Control Holding Facility	8,728.12						0.00	0.00	8,728.12	0.00
TOTAL GENERAL GOVERNMENT	68,576.58	2,237,595.00	0.00	(64,624.80)	1,792.36	(76,705.89)	2,098,056.67	2,038,393.49	72,302.24	55,937.52
PUBLIC SAFETY										
B Police Salaries		1,420,761.00		30,000.00	25,492.73		1,476,253.73	1,455,165.99	19,694.05	1,393.69
B Pol Disp Sal		220,016.00		(22,000.00)	(25,492.73)		172,523.27	168,220.07		4,303.20
B Police Operat	3,732.27	119,315.00					119,315.00	109,286.97	239.72	13,520.58
A Dare Program FY09	1,686.48						0.00	0.00		1,686.48
B Fire Salaries		306,696.00		5,000.00		15,000.00	326,696.00	325,853.46		842.54
B Fire-Operating		63,370.00					63,370.00	63,331.59		38.41
A PD / FD Needs Design	2,252.24						0.00	0.00		2,252.24
A Design Drawings	10,000.00						0.00	8,075.00	1,925.00	0.00
B Ambulance-Sal			381,186.00				381,186.00	333,747.75		47,438.25
B Ambulance Op			85,480.00				85,480.00	59,703.93		25,776.07
B Bldg Insp-Sal		76,675.00					76,675.00	75,402.48		1,272.52
B Bldg Insp-Op	1,349.00	4,190.00					4,190.00	5,470.34		68.66
A Demolition	3,435.47						0.00	765.96	2,669.51	(0.00)
B P&G Insp-Op		855.00					855.00	390.00		465.00
B Sealer W&M		4,685.00					4,685.00	4,675.00		10.00
B Wire Insp-Op		420.00					420.00	391.09		28.91
B Emergency Management		425.00					425.00	0.00		425.00
B Animal Ct Sal		28,589.00					28,589.00	26,697.53		1,891.47
B Animal Ct Op		5,500.00					5,500.00	4,122.80		1,377.20
TOTAL PUBLIC SAFETY	22,455.46	2,251,497.00	466,666.00	13,000.00	0.00	15,000.00	2,746,163.00	2,641,299.96	24,528.28	102,790.22
EDUCATION										
B School	23,348.89	20,541,500.00					20,541,500.00	20,495,324.09	61,989.25	7,535.55
B Regional Voc		646,252.00					646,252.00	633,744.00		12,508.00
TOTAL EDUCATION	23,348.89	21,187,752.00	0.00	0.00	0.00	0.00	21,187,752.00	21,129,068.09	61,989.25	20,043.55
PUBLIC WORKS										
B DPW-Sal		516,071.00					516,071.00	516,063.99		7.01
B DPW-Op		169,200.00					169,200.00	169,200.00		0.00
C Private Ways		15,000.00					15,000.00	14,416.60	583.40	(0.00)
C Private Ways	88.31						0.00	0.00	88.31	0.00
A Private Ways	88.31	15,000.00	0.00	0.00	0.00	0.00	15,000.00	14,416.60	671.71	(0.00)
A Cemetery		30,000.00					30,000.00	30,000.00		0.00
B Snow & Ice Op		97,500.00				12,700.00	110,200.00	270,003.58		(159,803.58)
B Snow & Ice Sal		27,500.00					27,500.00	84,713.41		(57,213.41)
B Earth Removal		1,260.00					1,260.00	662.48		597.52
B Landfill Op		75,000.00		35,000.00		28,105.89	138,105.89	138,105.89		0.00
TOTAL PUBLIC WORKS	88.31	931,531.00	0.00	35,000.00	0.00	40,805.89	1,007,336.89	1,223,165.95	671.71	(216,412.46)

TOWN OF CARVER, MASSACUSETTS

General Fund

Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended June 30, 2010

Account	FY 2009	Annual Town Meeting		Special	Other	Reserve	FY 2010	FY 2010	FY 2011	Balance
	Encumbrances	Raise & Approp.	Other Funds	Town Meetings	Transfers	Fund	Appropriations	Expenditures	Encumbrances	06/30/2009
HUMAN SERVICES										
B Health Sal		79,263.00					79,263.00	79,261.74		1.26
B Health Op		2,445.00					2,445.00	2,432.59		12.41
A Visiting Nurses		11,301.17					11,301.17	11,301.17		0.00
B COA Sal		97,768.00		(3,000.00)			94,768.00	93,745.18		1,022.82
B COA Op		6,326.00		10,500.00		4,500.00	21,326.00	17,741.44		3,584.56
C COA Atwood House Maint		5,000.00					5,000.00	0.00	5,000.00	0.00
C COA Atwood House Maint	7,140.08						0.00	2,588.37	4,551.71	0.00
C COA Atwood House Maint	7,297.96						0.00	0.00	7,297.96	0.00
A COA Atwood House Maint	14,438.04	5,000.00	0.00	0.00	0.00	0.00	5,000.00	2,588.37	16,849.67	0.00
B Veterans Sal		24,999.00					24,999.00	24,999.00		0.00
B Veterans Op		3,475.00					3,475.00	2,774.42		700.58
B Veterans Ben		125,000.00		1,500.00		16,400.00	142,900.00	142,319.53		580.47
A Womens Crisis		3,200.00					3,200.00	3,200.00		0.00
A South Coastal Legal		3,000.00					3,000.00	3,000.00		0.00
A Wom Domestic Violence		3,000.00					3,000.00	3,000.00		0.00
A Coalition Homeless		5,000.00					5,000.00	5,000.00		0.00
A S.S. Community Action		4,000.00					4,000.00	4,000.00		0.00
A Plymouth Co-op		175.00					175.00	175.00		0.00
TOTAL HUMAN SERVICES	14,438.04	373,952.17	0.00	9,000.00	0.00	20,900.00	403,852.17	395,538.44	16,849.67	5,902.10
CULTURE & RECREATION										
B Library Sal		260,716.00		10,000.00			270,716.00	270,716.00		0.00
B Library Op		66,476.00					66,476.00	66,020.13		455.87
B Recreation Sal		1,350.00					1,350.00	1,072.00		278.00
B Recreation Op	500.00	14,040.00					14,040.00	9,797.30	511.93	4,230.77
A Carver Room	2,294.51						0.00	0.00	2,294.51	0.00
B Historic Comm		430.00					430.00	298.95		131.05
B Historic Dist		260.00					260.00	83.70		176.30
TOTAL CULTURE & RECREATION	2,794.51	343,272.00	0.00	10,000.00	0.00	0.00	353,272.00	347,988.08	2,806.44	5,271.99
DEBT SERVICE										
B MWPAT Loan		11,101.00					11,101.00	11,100.36		0.64
B Capial Leases		225,479.00	16,167.00				241,646.00	241,644.06		1.94
B 95 Muni Bond		102,700.00					102,700.00	102,700.00		0.00
B New Library		143,893.00					143,893.00	143,893.10		(0.10)
B Town Hall Bond		168,368.00					168,368.00	168,367.70		0.30
B Int/Temp Loans		55,000.00		50,272.80			105,272.80	105,273.44		(0.64)
B Middle Sch Bond		229,515.00					229,515.00	229,515.00		0.00
B Loan Disclosure		15,000.00				(1,792.36)	13,207.64	13,050.00		157.64
TOTAL DEBT SERVICE	0.00	951,056.00	16,167.00	50,272.80		(1,792.36)	1,015,703.44	1,015,543.66	0.00	159.78
ASSESSMENTS										
R 2009 Snow and Ice Deficit		224,704.00					224,704.00	0.00		224,704.00
R 2009 Court Judgements		8,683.18					8,683.18	0.00		8,683.18
R Mosquito Cntrl		48,680.00					48,680.00	48,680.00		0.00
R Air Polution		2,880.00					2,880.00	2,880.00		0.00
R Regional Trans		43,128.00					43,128.00	43,128.00		0.00
R MBTA		30,407.00					30,407.00	30,407.00		0.00
R Special Ed		23,132.00					23,132.00	11,738.00		11,394.00

TOWN OF CARVER, MASSACUSETTS
 General Fund
 Statement of Appropriations, Expenditures and Encumbrances
 For the Fiscal Year Ended June 30, 2010

<u>Account</u>	<u>FY 2009</u> <u>Encumbrances</u>	<u>Annual Town Meeting</u>		<u>Special</u> <u>Town Meetings</u>	<u>Other</u> <u>Transfers</u>	<u>Reserve</u> <u>Fund</u>	<u>FY 2010</u> <u>Appropriations</u>	<u>FY 2010</u> <u>Expenditures</u>	<u>FY 2011</u> <u>Encumbrances</u>	<u>Balance</u> <u>06/30/2009</u>
		<u>Raise & Approp.</u>	<u>Other Funds</u>							
R <i>Park Surcharge</i>		11,200.00					11,200.00	14,760.00		(3,560.00)
R <i>School Choice</i>		29,400.00					29,400.00	15,749.00		13,651.00
R <i>Charter School</i>		117,305.00					117,305.00	99,576.00		17,729.00
R <i>County Tax</i>		21,229.00					21,229.00	21,229.35		(0.35)
R <i>Regional Refuse</i>		21,300.46					21,300.46	21,300.46		0.00
R <i>S.R.P.E.D.</i>		1,803.16					1,803.16	1,803.16		0.00
TOTAL ASSESSMENTS	0.00	583,851.80	0.00	0.00	0.00	0.00	583,851.80	311,250.97	0.00	272,600.83
EMPLOYEE BENEFITS										
B <i>Retirement</i>		744,349.00					744,349.00	742,052.00		2,297.00
B <i>Unemployment</i>		43,314.00		(32,328.00)	58.39		11,044.39	11,044.29		0.10
B <i>Insurance and Medicare</i>		829,436.00		55,000.00	(58.39)		884,377.61	881,985.52		2,392.09
TOTAL EMPLOYEE BENEFITS	0.00	1,617,099.00	0.00	22,672.00	0.00	0.00	1,639,771.00	1,635,081.81	0.00	4,689.19
OPERATING TRANSFERS OUT										
B <i>Transfer to Capital Projects</i>		120,013.00					120,013.00	120,013.00		0.00
TOTAL OPERATING TRANSFERS	0.00	120,013.00	0.00	0.00	0.00	0.00	120,013.00	120,013.00	0.00	0.00
Totals	131,701.79	30,597,618.97	482,833.00	75,320.00	0.00	(0.00)	31,155,771.97	30,857,343.45	179,147.59	250,982.72
Non - Article Encumbrances										
A <i>Warrant Articles</i>	101,771.63	91,076.17	0.00	8,096.00	0.00	14,865.73	114,037.90	124,325.93	87,438.88	4,044.72
B <i>Budget Item</i>	29,930.16	29,922,691.00	482,833.00	67,224.00	0.00	(14,865.73)	30,457,882.27	30,421,766.55	91,708.71	(25,662.83)
R <i>Assessment from Recap Sheet</i>	0.00	583,851.80	0.00	0.00	0.00	0.00	583,851.80	311,250.97	0.00	272,600.83

TOWN OF CARVER, MASSACHUSETTS

General Fund

*Statement of Changes in Unreserved - Undesignated Fund Balance
For the Fiscal Year Ended June 30, 2010*

<u>Unreserved - Undesignated</u> <u>Fund Balance - July 1</u>		\$	1,132,163.18
<u>Deductions</u>			
2009 Snow & Ice Deficit raised in FY 10			224,704.00
2009 Court Judgements raised in FY 10			8,683.18
Certified Free Cash			<u>313,032.00</u>
		\$	585,744.00
<u>Additions</u>			
Decrease in Reserve for Prepaid Items			5,211.70
<u>Free Cash Summary</u>			
Certified Free Cash at 7/01/2009	\$	313,032.00	
<u>Less Free Cash Appropriated</u>			
Special Town Meeting 11/30/2009	\$	225,208.00	
Special Town Meeting 6/14/2010		30,320.00	
Annual Town Meeting 5/19/2010		<u>30,000.00</u>	
Unappropriated Free Cash			27,504.00
<u>FY 2010 Budget Summary</u>			
Revenue Surplus (A-1)		\$584,114.42	
Unexpended Balance of Appropriations (A-2)		250,982.72	
2010 Snow & Ice Deficit to be raised in FY 11		<u>217,016.99</u>	
FY 2010 Budget Surplus			<u>1,052,114.13</u>
<u>Unreserved - Undesignated</u> <u>Fund Balance - June 30</u>		\$	<u><u>1,670,573.83</u></u>

TOWN OF CARVER, MASSACHUSETTS
Special Revenue Funds
Combining Balance Sheet
June 30, 2010

	<u>School Lunch</u>	<u>School Grants</u>	<u>SPED Reimbursement</u>	<u>Community Preservation Fund</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>Middleboro Water Fund</u>	<u>Total</u>
ASSETS											
Cash and Equivalents	\$ 29,180	\$ (58,453)	\$ 156,021	\$ 1,367,690	\$ 246,282	\$ (315,953)	\$ 925,810	\$ 189,982	\$ 342,769	\$ 14,920	\$ 2,898,248
Taxes Receivable				17,964						6,095	24,059
Intergovernmental Recivables	14,080	\$ 81,360	64,188			\$ 269,315					428,943
Due From Others					7,672		28,486	23,787			59,945
TOTAL ASSETS	<u>\$ 43,260</u>	<u>\$ 22,907</u>	<u>\$ 220,209</u>	<u>\$ 1,385,654</u>	<u>\$ 253,954</u>	<u>\$ (46,638)</u>	<u>\$ 954,296</u>	<u>\$ 213,769</u>	<u>\$ 342,769</u>	<u>\$ 21,015</u>	<u>\$ 3,411,195</u>
LIABILITIES AND FUND BALANCES											
<u>Liabilities</u>											
Accounts Payable	\$ 818	\$ 5,187		\$ 36	\$ 1,646	\$ 1,632		\$ 2,737	\$ 2,811		\$ 14,867
Accrued Payroll				255	3,277	3,533		1,036	917		9,018
Due to Taxpayers										5,595	5,595
Deferred Revenue				18,791	7,672		28,486	7,675		6,095	68,719
TOTAL LIABILITIES	<u>\$ 818</u>	<u>\$ 5,187</u>	<u>\$ -</u>	<u>\$ 19,082</u>	<u>\$ 12,595</u>	<u>\$ 5,165</u>	<u>\$ 28,486</u>	<u>\$ 11,448</u>	<u>\$ 3,728</u>	<u>\$ 11,690</u>	<u>\$ 98,199</u>
<u>Fund Balances</u>											
<u>Reserved</u>				\$ 128,376							\$ 128,376
<u>Unreserved Designated</u>	\$ 42,442	\$ 17,720	\$ 220,209	\$ 1,238,197	\$ 241,359	\$ (51,803)	\$ 925,810	\$ 202,321	\$ 339,041	\$ 9,325	\$ 3,184,621
TOTAL FUND BALANCES	<u>\$ 42,442</u>	<u>\$ 17,720</u>	<u>\$ 220,209</u>	<u>\$ 1,366,573</u>	<u>\$ 241,359</u>	<u>\$ (51,803)</u>	<u>\$ 925,810</u>	<u>\$ 202,321</u>	<u>\$ 339,041</u>	<u>\$ 9,325</u>	<u>\$ 3,312,996</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 43,260</u>	<u>\$ 22,907</u>	<u>\$ 220,209</u>	<u>\$ 1,385,655</u>	<u>\$ 253,954</u>	<u>\$ (46,638)</u>	<u>\$ 954,296</u>	<u>\$ 213,769</u>	<u>\$ 342,769</u>	<u>\$ 21,015</u>	<u>\$ 3,411,195</u>

Special Revenue Funds

Individual Funds Statements of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2010

SPED REIMBURSEMENT FUND

FUND 2			Fund Balance	State		Fund Balance
Sub			07/01/09	Aid	Expenditures	06/30/10
Fund	Dept	Education				
000	300	Special Education	\$ 323,766.00	\$ 220,209.00	\$ 323,766.00	\$ 220,209.00

SCHOOL LUNCH

FUND 3			Fund Balance	Lunch Room	State		Fund Balance
Sub			07/01/09	Receipts	Aid	Expenditures	06/30/10
Fund	Dept	Education					
000	300	School Lunch	\$ 850.85	\$ 403,576.19	\$ 187,844.83	\$ 549,829.74	\$ 42,442.13

SCHOOL GRANT FUNDS

FUND 4			Fund Balance	Grant		Fund Balance
Sub		Education	07/01/09	Proceeds	Expenditures	06/30/10
Fund	Dept	Federal Grants				
503	301	IDEA Stimulus - A.R.R.A		\$ 210,073.00	\$ 208,708.58	\$ 1,364.42
504	301	Title I - A.R.R.A	-	41,569.00	41,569.00	-
505	301	Title I - School Improvement	-	2,650.00	-	2,650.00
506	301	Early Childhood - A.R.R.A	-	9,074.00	8,734.37	339.63
510	301	Title I FY 10		140,282.00	130,191.00	10,091.00
511	301	Title I FY 09	(7,334.11)	30,279.00	22,944.89	-
512	301	Title II Part A - Teacher Quality '10	-	62,720.00	62,719.98	0.02
513	301	Title II Part A - Teacher Quality '09	(10.29)	9,023.00	9,012.71	-
514	301	Title II Part D - Enhanced Educ. Tech. '10	-	1,786.00	1,786.00	-
515	301	Title II Part D - Enhanced Educ. Tech. '09	400.00	-	400.00	-
517	301	Title IV Safe & Drug Free Schools FY 09	(792.45)	3,203.00	2,410.55	-
520	301	PL-94-142 FY 10		490,145.00	488,062.70	2,082.30
521	301	PL-94-142 FY 09	(53,890.00)	53,890.00	-	-
523	301	SPED Program Imp. FY 09	584.00	2,024.00	2,608.00	-
524	301	SPED Early Childhood FY 10	-	17,971.80	17,971.80	-
Total Federal Grants			\$ (61,042.85)	\$ 1,074,689.80	\$ 997,119.58	\$ 16,527.37
State Grants						
532	302	Academic Support FY 10		\$ 4,704.00	\$ 4,704.00	\$ -
533	302	Academic Support FY 09	(816.11)	816.00	-	(0.11)
537	302	Transition to Full-Day Kindergarten		78,600.00	78,600.00	-
538	302	Full-Day Kindergarten	0.49	-	-	0.49
539	302	K Literacy Partnership		20,000.00	20,000.00	-
Total State Grants			\$ (815.62)	\$ 104,120.00	\$ 103,304.00	\$ 0.38
Local Grant						
541	303	Boston Edison Grant	\$ 51.00	-	-	\$ 51.00
543	303	Walmart Grant	571.30	-	-	571.30
546	303	Makepeace - Technology	-	5,000.00	5,000.00	-
547	303	Tillson-Pratt Grant	(0.99)	-	-	(0.99)
550	303	AMGEN - Molecular Identification		5,000.00	4,428.87	571.13
Total Local Grants			\$ 621.31	\$ 10,000.00	\$ 9,428.87	\$ 1,192.44
Total School Grants			\$ (61,237.16)	\$ 1,188,809.80	\$ 1,109,852.45	\$ 17,720.19

Special Revenue Funds

Individual Funds Statements of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2010

COMMUNITY PRESERVATION FUND

FUND 8

Sub Fund	Dept	Fund Balance 07/01/09	Additions	Deductions	Fund Balance 06/30/10
	Open Space	31,460.18	126,160.00	126,160.00	31,460.18
	Historic Preservation	31,460.18	74,198.93	74,198.93	31,460.18
	Community Housing	117,400.18	58,690.89	110,635.89	65,455.18
	Undesignated	869,677.90	384,096.04	15,577.05	1,238,196.89
		\$ 1,049,998.44	\$ 643,145.86	\$ 326,571.87	\$ 1,366,572.43

TOWN GRANT FUNDS

FUND 11

Sub Fund	Dept	General Government	Fund Balance 07/01/09	Grant Proceeds	Expenditures	Fund Balance 06/30/10
General Government						
<u>Selectmen:</u>						
020	122	Water Study Grant	\$ 14,900.00	\$ -	\$ -	\$ 14,900.00
050	122	Brownfields Assessment & Cleanup	387.52	-	-	387.52
057	122	DEP 604B Weweantic Watershed Grant	2,550.00	2,770.00	13,996.19	(8,676.19)
<u>Election & Registration:</u>						
024	162	State & Primary Elections	-	9,908.00	9,908.00	-
<u>Agricultural Committee:</u>						
055	173	AIC Marketing Grant	2,000.00	-	1,900.00	100.00
<u>Planning Board:</u>						
056	175	43D Technical Assistance Grant	52,057.66	-	19,161.99	32,895.67
		Total General Government	\$ 71,895.18	\$ 12,678.00	\$ 44,966.18	\$ 39,607.00
Public Safety						
<u>Police Department:</u>						
026	210	Traffic Enforcement	3,081.57	\$ 7,857.36	\$ 10,938.93	-
027	210	DARE FY 02	5,769.23	-	-	5,769.23
028	210	Community Policing	13,561.41	-	7,039.77	6,521.64
029	210	A.D. Makepeace Certification Grant	6,914.30	-	500.00	6,414.30
052	210	Office of Justice - Body Armor	(1,420.56)	2,454.44	-	1,033.88
048	210	SETB Training Grant '07	663.12	-	-	663.12
058	210	911 PSAP Incentive Grant	292.12	30,195.00	30,487.12	-
<u>Fire Department:</u>						
030	220	2009 S.A.F.E. Program	1,964.60	4,100.00	2,422.85	3,641.75
031	220	FY 06 Neighborhood Fund	3.44	-	-	3.44
054	220	Fire Assistance Grant	5,186.11	120,755.00	125,941.11	-
054	220	2010 FEMA Staffing Grant	-	11,767.69	16,269.55	(4,501.86)
<u>Ambulance:</u>						
032	231	Entergy Radio (Private Funds)	459.23	-	-	459.23
<u>Civil Defense:</u>						
035	270	Entergy Equip Grant (Private Funds)	1,035.39	5,329.15	3,300.14	3,064.40
035	270	Entergy Equip Grant (09 Private Funds)	19,555.06	-	12,761.08	6,793.98
036	270	LEPC Grant	2.29	2,480.00	351.41	2,130.88
051	270	FEMA - April Flood	-	-	33,128.10	(33,128.10)
059	270	Emerg. Mngmnt Performance Grant	2,500.00	-	2,500.00	-
		Total Public Safety	\$ 59,567.31	\$ 184,938.64	\$ 245,640.06	\$ (1,134.11)
Human Services						
<u>Health Department:</u>						
037	510	Septic System Repair	101,886.36	\$ 2,907.81	\$ -	104,794.17
038	510	Septic System Loan	7,300.58	149.57	-	7,450.15
<u>Council on Aging:</u>						
039	541	Formula Grant	-	28,196.00	14,098.00	14,098.00
040	541	Isabelle Howe Grant (Private Funds)	259.43	5,000.00	2,560.46	2,698.97
		Total Human Services	\$ 109,446.37	\$ 36,253.38	\$ 16,658.46	\$ 129,041.29

Special Revenue Funds

Individual Funds Statements of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2010

Culture and Recreation

Library:

041	610	Library Services Grant	23,871.45	\$	5,494.26	\$	13,893.56		15,472.15
042	610	Mun Equalization Grant	19,018.57		5,079.51		-		24,098.08
043	610	Nonresident Circ. Grant	8,962.78		2,633.77		-		11,596.55
044	610	Library Grant	18,933.95		-		-		18,933.95

Local Arts Council:

045	695	Local Arts	3,351.66		4,217.05		3,825.00		3,743.71
Total Culture and Recreation			\$ 74,138.41	\$	17,424.59	\$	17,718.56	\$	73,844.44

Total Town Grants

\$ 315,047.27	\$	251,294.61	\$	324,983.26	\$	241,358.62
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CHAPTER 90 HIGHWAY FUND

FUND 9

<u>Fund</u>	<u>Sub</u>	<u>Dept</u>	<u>Public Works</u>	<u>Fund Balance</u> <u>07/01/09</u>	<u>Grant</u> <u>Proceeds/Adj</u>	<u>Expenditures</u>	<u>Fund Balance</u> <u>06/30/10</u>
001	422	Chapter 53		\$ 6.33	\$ -	\$ 6.33	\$ -
002	422	Chapter 246		3,421.81	-	3,421.81	-
003	422	Chapter 246B		(4,558.46)	4,558.46	-	-
004	422	Chapter 291		(6,789.96)	6,789.96	-	-
006	422	Chapter 291C		(2,311.16)	2,311.16	-	-
007	422	Chapter 122		(28,072.30)	-	-	(28,072.30)
008	422	Chapter 291D		11,483.46	-	5,338.04	6,145.42
008	422	Salt Shed		(23,034.25)	332,610.96	339,452.61	(29,875.90)
Total				\$ (49,854.53)	\$ 346,270.54	\$ 348,218.79	\$ (51,802.78)

RECEIPTS RESERVED FOR APPROPRIATION

FUND 12

<u>Fund</u>	<u>Sub</u>	<u>Dept</u>	<u>General Government</u>	<u>Fund Balance</u> <u>07/01/09</u>	<u>Revenue</u>	<u>Transfer</u>	<u>Fund Balance</u> <u>06/30/10</u>
<u>Collector:</u>							
102	145	Betterments		58,171.55	3,849.16	11,101.00	50,919.71
103	145	Betterment Interest		38,627.09	1,780.14	-	40,407.23
104	145	Liquid Investment		461.54	-	-	461.54
<u>Conservation:</u>							
105	122	Wetlands Protection		3,605.03	-	-	3,605.03
<u>Landfill & Engineering:</u>							
106	439	Landfill Postclosure Costs		22,240.29	35,000.00	35,000.00	22,240.29
Total General Government				\$ 123,105.50	\$ 40,629.30	\$ 46,101.00	\$ 117,633.80
<u>Public Safety</u>							
<u>Police Department:</u>							
107	210	Law Enforcement Fund		67.00	\$ -	\$ -	67.00
<u>Ambulance:</u>							
108	231	Ambulance Fees		606,174.44	450,434.38	409,618.68	646,990.14
Total Public Safety				\$ 606,241.44	\$ 450,434.38	\$ 409,618.68	\$ 647,057.14
<u>Public Works</u>							
<u>Public Works:</u>							
110	421	Sale of Lots - Central		90,903.87	\$ 14,200.00	\$ 12,540.00	92,563.87
111	421	Sale of Lots - Lakenham		17,879.61	6,950.00	1,969.00	22,860.61
112	421	Sale of Lots - Union		46,841.22	3,450.00	6,130.00	44,161.22
113	421	Road Machinery Fund		151.77	-	-	151.77
Total Public Works				\$ 155,776.47	\$ 24,600.00	\$ 20,639.00	\$ 159,737.47
<u>Culture and Recreation</u>							
<u>Library:</u>							
115	610	State Aid to Library		1,381.24	\$ -	\$ -	1,381.24
Total Culture and Recreation				\$ 1,381.24	\$ -	\$ -	\$ 1,381.24
Total Receipts Reserved for Appr.				\$ 886,504.65	\$ 515,663.68	\$ 476,358.68	\$ 925,809.65

Special Revenue Funds

Individual Funds Statements of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2010

REVOLVING FUNDS

FUND 13			Fund Balance			Fund Balance	
Sub			07/01/09	Revenue	Expenditures		06/30/10
Fund	Dept						
		General Government					
		<u>Selectmen:</u>					
251	122	Ins Recovery Town	\$ -	\$ 4,186.13	\$ 4,022.82	\$	163.31
252	122	Restitutions	299.47	-	-		299.47
		<u>Conservation:</u>					
253	171	Wetlands Protection	9,711.53	405.00	6,935.49		3,181.04
254	171	Consultants Fee Fund	-	-	-		-
		<u>Agricultural Commission:</u>					
261	173	Cole Property Bogs	1,489.99	3,376.44	1,846.71		3,019.72
		Total General Government	<u>\$ 11,500.99</u>	<u>\$ 7,967.57</u>	<u>\$ 12,805.02</u>	<u>\$</u>	<u>6,663.54</u>
		Public Safety					
		<u>Police Department:</u>					
255	210	Ins. Police Cruiser	8,803.78	\$ 2,058.16	\$ -		10,861.94
		<u>Fire Department:</u>					
263	220	Hazardous Materials Incidents		\$ 4,963.20	\$ 1,702.78		3,260.42
		<u>Ambulance:</u>					
266	231	Insurance Recovery		\$ 1,759.90	\$ 1,759.90		-
		<u>Inspections</u>					
260	242	Part-Time Inspectors	-	30,515.87	30,935.62		(419.75)
		Total Public Safety	<u>\$ 8,803.78</u>	<u>\$ 39,297.13</u>	<u>\$ 34,398.30</u>	<u>\$</u>	<u>13,702.61</u>
		Education					
201	300	Community Adult Ed.	5,275.77	\$ -	\$ -		5,275.77
202	300	Use of Buildings P&E	15,438.77	10,796.90	1,691.34		24,544.33
203	300	Use of Buildings CHS	12,345.50	19,378.00	10,225.26		21,498.24
204	300	Use of Buses	35,012.87	5,257.00	9,369.06		30,900.81
205	300	Athletic Gate	(3,240.46)	23,804.22	21,476.31		(912.55)
206	300	Nonresident Foster Care	16,105.40	10,631.63	14,056.50		12,680.53
207	300	Union President	2,000.38	-	-		2,000.38
209	300	Athletic Users	(1,319.74)	4,703.18	5,153.92		(1,770.48)
210	300	Athletic Varsity	8,858.83	35,394.18	35,629.13		8,623.88
211	300	Community Ed Summer School	447.48	6,000.00	5,960.00		487.48
212	300	Community Ed After School	1,448.12	3,030.00	2,798.50		1,679.62
213	300	Security Boys Basketball	(5,996.13)	6,025.82	1,772.19		(1,742.50)
215	300	Insurance Recovery Pole	1,910.00	-	-		1,910.00
216	300	CHS Hockey	246.30	25,996.99	25,101.16		1,142.13
219	300	Insurance Recovery	3,408.22	-	-		3,408.22
220	300	CHS Culinary Arts	2,249.93	781.96	-		3,031.89
221	300	Girls Gymnastics	(2,240.50)	5,257.00	7,190.00		(4,173.50)
222	300	Textbook Recovery	2,775.24	680.79	1,205.63		2,250.40
		Total Education	<u>\$ 94,725.98</u>	<u>\$ 157,737.67</u>	<u>\$ 141,629.00</u>	<u>\$</u>	<u>110,834.65</u>
		Public Works					
		<u>Earth Removal:</u>					
256	429	Road Repair	30,736.32	\$ 53,189.15	\$ 30,369.26		53,556.21
		Total Public Works	<u>\$ 30,736.32</u>	<u>\$ 53,189.15</u>	<u>\$ 30,369.26</u>	<u>\$</u>	<u>53,556.21</u>
		Human Services					
		<u>Council on Aging:</u>					
257	541	GATRA Transportation	1,204.29	\$ 90,190.73	\$ 100,260.82		(8,865.80)
262	541	Atwood House Rentals	389.85	1,515.00	205.00		1,699.85
265	541	Senior Meals		9,715.94	9,715.94		-
		Total Human Services	<u>\$ 1,594.14</u>	<u>\$ 101,421.67</u>	<u>\$ 110,181.76</u>	<u>\$</u>	<u>(7,165.95)</u>
		Culture and Recreation					
		<u>Library:</u>					
258	610	Lost/Damaged Books	5,554.10	\$ 2,650.63	\$ 4,347.95		3,856.78
		<u>Recreation Commission:</u>					
264	630	Recreation Programs		16,524.00	5,515.59		11,008.41
		<u>Carver Youth Needs:</u>					
259	635	CYN Programs	16,435.17	16,551.00	23,121.00		9,865.17
		Total Culture and Recreation	<u>\$ 21,989.27</u>	<u>\$ 35,725.63</u>	<u>\$ 32,984.54</u>	<u>\$</u>	<u>24,730.36</u>
		Total Revolving Funds	<u>\$ 169,350.48</u>	<u>\$ 395,338.82</u>	<u>\$ 362,367.88</u>	<u>\$</u>	<u>202,321.42</u>

Special Revenue Funds

Individual Funds Statements of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2010

OTHER SPECIAL REVENUE FUNDS

FUND 14			Fund Balance			Fund Balance
Sub			07/01/09	Revenue	Expenditures	06/30/10
Fund	Dept	General Government				
		<u>Selectmen:</u>				
301	122	S. Carver Water & Land Use Study	\$ 6,000.00	\$ -	\$ 123.60	\$ 5,876.40
302	122	Village Green Gift	2,913.43	-	-	2,913.43
303	122	Forest St. Playground	350.00	-	-	350.00
304	122	Shurtleff Park	106.60	-	-	106.60
305	122	250th Birthday Celebration	1,000.00	-	-	1,000.00
		<u>Conservation Commission:</u>				
306	171	Walking Trails	12,774.69	55.03	1,375.00	11,454.72
334	171	Taunton River Watershed Campaign	460.00	1,200.00	-	1,660.00
		<u>Agricultural Commission:</u>				
307	173	Value of Agriculture	1,769.04	-	1,200.00	569.04
		<u>Planning Board:</u>				
308	175	Community Forums	2.29	450.00	295.04	157.25
309	175	Makepeace Housing Grant	300.00	-	-	300.00
310	175	Internship	(575.00)	7,000.00	2,030.00	4,395.00
332	175	SARE/NRCRD Community Grant	162.02	-	-	162.02
338	175	Tapping the Artistic Skills		9,500.00	3,829.80	5,670.20
		<u>Other General Government:</u>				
333	199	Lakenham Green Gift	9,326.58	2,285.00	1,946.99	9,664.59
		Total General Government	\$ 34,589.65	\$ 20,490.03	\$ 10,800.43	\$ 44,279.25
		Public Safety				
		<u>Police Department:</u>				
311	210	Police Gift Account	\$ 758.02	\$ -	\$ -	\$ 758.02
312	210	Boston Edison Gift	2,299.68	-	-	2,299.68
313	210	Drug Account	415.81	10,013.50	-	10,429.31
		<u>Fire Department:</u>				
330	220	Fire Gift	1,487.83	-	290.55	1,197.28
336	220	FM Global Fire Protection Grant	(1,750.00)	1,750.00	-	-
337	220	D. Merritt Gift	2,414.41	-	922.06	1,492.35
342	220	Maxim Grant - I Am Responding		2,777.51	2,777.51	-
		<u>Ambulance:</u>				
314	231	Ambulance	677.87	170.00	-	847.87
339	231	Makepeace - Public Safety Equip.		20,000.00	19,078.00	922.00
		<u>Civil Defense:</u>				
315	270	Entergy - Assistant to Director	127,066.99	-	74,122.38	52,944.61
316	270	Civil Defense Training	2,298.56	28,999.54	30,950.67	347.43
		<u>Animal Control:</u>				
317	292	Animal Control Neutering	103.90	-	-	103.90
318	292	Animal Control Gift	53.00	70.00	-	123.00
		Total Public Safety	\$ 135,826.07	\$ 63,780.55	\$ 128,141.17	\$ 71,465.45
		Education				
319	300	School Home Assoc.	5.07	-	-	5.07
		Total Education	\$ 5.07	\$ -	\$ -	\$ 5.07
		Public Works				
		<u>Public Works:</u>				
320	421	Repair Rochester Rd. Gift	\$ 62.79	\$ -	\$ 62.79	\$ -
321	421	Road Restoration (Pond Street)	722.20	-	590.92	131.28
		Total Public Works	\$ 784.99	\$ -	\$ 653.71	\$ 131.28
		Human Services				
		<u>Health:</u>				
322	510	Technical Review	165,052.37	\$ 40,175.06	\$ 13,648.57	191,578.86
341	510	H1N1 Planning & Preparation		15,307.22	6,457.77	8,849.45
		Total Human Services	\$ 165,052.37	\$ 55,482.28	\$ 20,106.34	\$ 200,428.31

Special Revenue Funds

Individual Funds Statements of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2010

Culture and Recreation

Library:

323	610	Carver Room Gift	\$ 597.56	\$ -	\$ -	597.56
324	610	Library Building Gift	4,942.97	-	559.94	4,383.03
325	610	Library Donations	8,186.77	-	-	8,186.77

Recreation:

326	630	Playground Gift	985.20	-	-	985.20
327	630	Soccer Field Gift	117.00	-	-	117.00
328	630	Recreation Gift	37.27	-	-	37.27
335	630	Dorinne Merritt Memorial Fund Gift	3,369.50	13,000.00	10,369.00	6,000.50

Historical Commission:

331	690	Gift Account	2,015.94	216.00	-	2,231.94
340	690	Re-Use Study of Grange Hall		5,000.00	5,000.00	-

Historical District:

329	691	Savary Ave. Gift	191.90	-	-	191.90
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Total Culture and Recreation

\$ 20,444.11	\$ 18,216.00	\$ 15,928.94	\$ 22,731.17
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Total Other Special Revenue

\$ 356,702.26	\$ 157,968.86	\$ 175,630.59	\$ 339,040.53
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MIDDLEBORO WATER SPECIAL REVENUE FUND

FUND 29

Sub

Fund Dept

000 122 Middleboro Water

Fund Balance

07/01/09

Receipts

Payments to

Middleboro

Fund Balance

06/30/10

\$ 11,833.58	\$ 25,555.18	\$ 28,063.67	\$ 9,325.09
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COMMUNITY PRESERVATION FUND REPORT
City/Town of Carver
Fiscal Year Ended June 30, 2010
Surcharge % 3

1	Total fund balance from prior year (PY) report (Form CP-2)	\$1,049,998.44
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New Revenues

2	Proceeds from bonds and notes	
3	Collections from community preservation surcharge	332,407.99
4	Distributions from State trust fund	207,887.00
5	Earnings on investments	5,730.09
6	Gifts, Grants, Donations	
7	Other - Tax Liens	1,960.78
	Total New Revenue:	547,985.86

Expenditures

8	Expenditures from New Revenues:	
	Open Space	
	Historic Resources	25,718.93
	Community Housing	
	Other (Community Recreation)	25,718.93
9	Expenditures from Reserves and Undesignated Fund Balance:	
	Open Space	
	Historic Resources	48,480.00
	Community Housing	15,475.89
	Budgeted Reserve	7,815.00
	CPA Undesignated Fund Balance	71,770.89
10	Expenditures for Debt Service:	
	Open Space	126,160.00
	Historic Resources	
	Community Housing	
	Other (Community Recreation)	126,160.00
11	Administrative Expenses	7,762.05
12	Other	
	Total Expenditures:	231,411.87

	Total Fund Balance June 30, (Detail Following):	\$1,366,572.43
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TOWN OF CARVER, MASSACHUSETTS

Capital Projects Funds
Combining Balance Sheet
June 30, 2010

	<u>Savary Avenue</u>	<u>Town Hall Addition</u>	<u>S. Carver Fire Station</u>	<u>Jr/High School Addition</u>	<u>Purchase & Equip Ambulance</u>	<u>School Handicap Ramp</u>	<u>Articles of Town Meeting 2005</u>	<u>School Feasibility Study</u>	<u>Cole Property & Water Supply Project</u>	<u>Total</u>
<u>ASSETS</u>										
Cash and Equivalents	<u>\$ 4,323</u>	<u>\$ 12,848</u>	<u>\$ 61,894</u>	<u>\$ 1,199</u>	<u>\$ 108</u>	<u>\$ 1,556</u>	<u>\$ 43,812</u>	<u>\$ 11,971</u>	<u>\$ 1,401,526</u>	<u>\$ 1,539,237</u>
<u>LIABILITIES AND FUND BALANCES</u>										
<u>Liabilities</u>										
Accounts Payable									\$ 347,126	\$ 347,126
Notes Payable								117,406	4,780,000	4,897,406
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 117,406</u>	<u>\$ 5,127,126</u>	<u>\$ 5,244,532</u>
<u>Fund Balances</u>										
<u>Unreserved</u>										
Designated (1)	<u>\$ 4,323</u>	<u>\$ 12,848</u>	<u>\$ 61,894</u>	<u>\$ 1,199</u>	<u>\$ 108</u>	<u>\$ 1,556</u>	<u>\$ 43,812</u>	<u>\$ (105,435)</u>	<u>\$ (3,725,600)</u>	<u>\$ (3,705,295)</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 4,323</u>	<u>\$ 12,848</u>	<u>\$ 61,894</u>	<u>\$ 1,199</u>	<u>\$ 108</u>	<u>\$ 1,556</u>	<u>\$ 43,812</u>	<u>\$ 11,971</u>	<u>\$ 1,401,526</u>	<u>\$ 1,539,237</u>

(1) Deficit is due to accounting standards which do not recognize debt proceeds until debt is issued long-term

Up to \$8.25 Million has been Authorized - Unissued for the Cole Property & Water Supply Project.
Town has authorized borrowing on the "School Feasibility Study" for \$250,000.

Fund Balances are Unreserved - Designated by MGL Chapter 40 § 20 which states:

"If a balance remains after the completion of the project for which the loan was authorized, such balance may at any time be appropriated by a city, town or district for any purposes for which a loan may be incurred for an equal or longer period of time than that for which the original loan, including temporary debt, was issued. Any such balance not in excess of one thousand dollars may be appropriated for the payment of the principal of such loan."

Capital Projects Fund

Statement of Revenues, Expenditures, and changes in Fund Balance
For the Fiscal Year Ended June 30, 2010

<u>Department</u>	<u>Fund Balance 7/1/2009</u>	<u>Receipts/ Operating Transfers In</u>	<u>Expenditures</u>	<u>Fund Balance 06/30/10</u>
General Government				
<u>Industrial Development Committee:</u>				
Savary Ave. Land Dev	4,323.00			4,323.00
<u>Buildings and Grounds:</u>				
Town Hall Addition	12,847.95			12,847.95
Public Safety				
<u>Fire Department:</u>				
Construction S. Carver Station	61,894.19			61,894.19
Fire Cruiser	(8,743.18)	8,781.00		37.82
<u>Ambulance:</u>				
Purchase/Equip Ambulance	108.32			108.32
Education				
2009 Feasibility Study	(99,000.00)	139,460.00	145,894.96	(105,434.96)
Jr and High School Addition	1,198.61			1,198.61
School Repair	1,556.14			1,556.14
School HVAC Unit	(12,793.00)	29,627.00		16,834.00
School Buses	1,683.00	23,618.00		25,301.00
Phone System	(13,920.00)	13,920.00		0.00
Public Works				
Dump Truck	(14,996.00)	14,996.00		0.00
Snow Blower	(6,470.00)	6,470.00		0.00
Maintenance Truck	(7,471.51)	8,158.00		686.49
Upgrade Radios	(2,300.16)	2,888.00		587.84
Culture and Recreation				
<u>Library:</u>				
Exterior Painting - Library	(11,190.35)	11,555.00		364.65
Total	(93,272.99)	259,473.00	145,894.96	20,305.05

Articles of Town Meeting 2005

\$43,811.80 Balance was voted to be applied toward 2011 departmental equipment purchases (Article # 8 of ATM 6/14/10)

TOWN OF CARVER

Cole Property Water Supply Project

*Statement of Revenues, Expenditures and Changes in Net Assets
For the Period Beginning July 1, 2006 through June 30, 2010*

REVENUES

State Aid	\$	2,115,790
Bond Proceeds (CPA)		900,000
Transfer from CPA Fund		100,000
	\$	<u>3,115,790</u>

EXPENDITURES

Land Purchase	\$	2,889,390
Engineering		869,304
Access Road Construction		318,814
Water Plant/Main Construction		1,621,856
Equipment		711,589
Other Contracted Services		249,486
Contingency and Other		180,951
	\$	<u>6,841,390</u>

Change in Net Assets \$ (3,725,600)

TOWN OF CARVER, MASSACHUSETTS

Enterprise Fund - Cranberry Village Water

Balance Sheet

June 30, 2010

ASSETS:

Cash	\$ 136,127.53
Fixed Assets (<i>Net of accumulated depreciation</i>)	404,529.00
Meter Receivables Cranberry Village	<u>12,006.88</u>

TOTAL ASSETS \$ 552,663.41

LIABILITIES:

Accounts Payable	\$ 60.70
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FUND EQUITY:

Contributed Capital (CDBG)	426,850.00
Investment in capital assets	(874.64)
Retained Earnings Cranberry Village	<u>126,627.35</u>
TOTAL FUND EQUITY	<u><u>\$ 552,602.71</u></u>

TOTAL LIABILITIES AND FUND EQUITY \$ 552,663.41

TOWN OF CARVER, MASSACHUSETTS
 Enterprise Fund - Cranberry Village Water
 Statement of Revenues, Expenses and changes in Retained Earnings
 For the Fiscal Year Ended 6/30/2010

	<u>Budget</u>	<u>Actual</u>	<u>% Spent</u>	<u>Balance of Appropriation</u>
<u>Revenues</u>				
Charges for Services		\$ 66,801.28		
<u>Expenses</u>				
<u>Cranberry Village Operating Expenses</u>				
Salaries	\$ 13,200.00	\$ 22.50	0.17%	\$ 13,177.50
Electric	7,500.00	\$ 6,724.40	89.66%	775.60
Repairs and Maintenance	7,500.00	\$ 7,046.22	93.95%	453.78
Other Professional Services	16,500.00	\$ 28,949.10	175.45%	(12,449.10)
Indirect Costs	2,600.00	\$ 2,600.00	100.00%	-
Capital Outlay	8,000.00		0.00%	8,000.00
Total Cranberry Village Operating Expenses	\$ 55,300.00	45,342.22	81.99%	\$ 9,957.78
Increase (Decrease) in Net Assets		\$ 21,459.06		
Depreciation		(12,076.00)		
Retained Earnings - July 1, 2009		<u>117,244.29</u>		
Retained Earnings - June 30, 2010		<u><u>\$ 126,627.35</u></u>		

Fiduciary Funds
Trust and Agency
Combining Balance Sheet
June 30, 2010

	<u>TRUST FUNDS</u>			<u>Agency Funds</u>	<u>Total</u>
	<u>Expendable</u>	<u>Non-Expendable</u>	<u>Other</u>		
<u>ASSETS</u>					
Cash and Equivalents	\$ 133,099	\$ 165,464	\$ 1,189,909	\$ (126,077)	\$ 1,362,395
Due From Others				173,427	173,427
Due From Other Funds					-
Other					-
TOTAL ASSETS	<u>\$ 133,099</u>	<u>\$ 165,464</u>	<u>\$ 1,189,909</u>	<u>\$ 47,349</u>	<u>\$ 1,535,822</u>
<u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities</u>					
Accounts Payable			\$ 2,400		\$ 2,400
Accrued Payroll					-
Due to Funds					-
Due to Others				47,349	\$ 47,349
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,400</u>	<u>\$ 47,349</u>	<u>\$ 49,749</u>
<u>Fund Balances</u>					
<u>Unreserved</u>					
Designated	\$ 133,099	\$ 165,464	\$ 1,187,509	\$ -	\$ 1,486,072
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 133,099</u>	<u>\$ 165,464</u>	<u>\$ 1,189,909</u>	<u>\$ 47,349</u>	<u>\$ 1,535,822</u>

Trust Funds

Individual Funds Statements of Revenues, Other Financing Uses and Changes in Fund Balance

For the Fiscal Year Ended June 30, 2010

Expendable and Non-Expendable Trusts

FUND 51						Other Financing		Fund Balance @ 6/30/2010	
Sub			Non-Expendable	Expendable	Fund Balance	Revenues	Uses	Non-Expendable	Expendable
Fund	Dept	Department	(Principal)	(Interest)	7/1/2009	Interest	Transfers	(Principal)	(Interest)
						Income	Out		
Treasurer/Collector:									
801	145	Lakenham Perpetual Care	\$ 27,380.00	\$ 7,465.60	\$ 34,845.60	\$ 733.54	\$ 628.43	\$ 27,380.00	\$ 7,570.71
802	145	Central Perpetual care	27,175.00	4,806.16	31,981.16	667.19	393.03	27,175.00	5,080.32
803	145	Union Perpetual Care	23,553.00	7,745.27	31,298.27	656.04	658.23	23,553.00	7,743.08
804	145	Wenham Perpetual Care	800.00	1,067.88	1,867.88	39.15	93.80	800.00	1,013.23
805	145	J. Murdock Perpetual Care	5,000.00	14,837.54	19,837.54	415.80	1,310.96	5,000.00	13,942.38
806	145	Radcliffe Perpetual Care	3,017.26	8,859.56	11,876.82	241.42	782.72	3,017.26	8,318.26
807	145	Washburn Perpetual Care	200.00	272.74	472.74	0.90	24.49	200.00	249.15
808	145	Burgess Perpetual Care	-	8,821.62	8,821.62	192.43	783.08	-	8,230.97
809	145	Freman Poor Needy	1,500.00	13,995.35	15,495.35	324.79	-	1,500.00	14,320.14
810	145	Harrington Cemetery	-	11,390.54	11,390.54	238.76	1,011.19	-	10,618.11
811	145	B.C. Look Cemetery	1,100.00	3,481.89	4,581.89	96.05	307.69	1,100.00	3,270.25
827	145	Erickson Cemetery	200.00	24.38	224.38	4.69	1.89	200.00	27.18
812	145	Atwood Cemetery	-	62.72	62.72	-	-	-	62.72
813	145	B.C. Look Special	1,000.00	4,490.91	5,490.91	115.08	397.35	1,000.00	4,208.64
814	145	Rosewell Shurtlett	400.00	905.14	1,305.14	27.34	79.85	400.00	852.63
815	145	Benjamin Ellis	2,000.00	8,903.90	10,903.90	228.54	787.95	2,000.00	8,344.49
816	145	T.B. Griffith	1,000.00	5,395.63	6,395.63	134.07	480.61	1,000.00	5,049.09
817	145	William Savery	2,000.00	9,680.63	11,680.63	244.84	856.90	2,000.00	9,068.57
818	145	Cobb-Shurtleff	1,000.00	4,986.01	5,986.01	125.46	441.37	1,000.00	4,670.10
819	145	Rose Cole	1,000.00	3,668.31	4,668.31	97.84	321.46	1,000.00	3,444.69
820	145	Rose Cole Library	1,000.00	487.16	1,487.16	31.17	229.19	1,000.00	289.14
821	145	M. Jewett Library	100.00	186.01	286.01	114.23	157.13	100.00	143.11
823	145	E. Savary Library	200.00	97.37	297.37	6.21	-	200.00	103.58
824	145	S. McFarlin Parkway	100.00	1,335.44	1,435.44	30.08	-	100.00	1,365.52
822	145	A. Atwood Library	22,738.61	16,380.41	39,119.02	831.30	7,655.83	22,738.61	9,555.88
826	145	Henry Shaw Library	10,000.00	4,199.82	14,199.82	150.30	1,957.85	10,000.00	2,392.27
828	300	Elizabeth Snow Scholarship	33,000.00	(637.50)	32,362.50	194.50	-	33,000.00	(443.00)
829	145	McGrath (ASPCA)		3,608.10	3,608.10	-	-		3,608.10
Total			\$ 165,463.87	\$ 146,518.59	\$ 311,982.46	\$ 5,941.72	\$ 19,361.00	\$ 165,463.87	\$ 133,099.31

Trust Funds

Individual Funds Statements of Revenues, Other Financing Uses and Changes in Fund Balance

For the Fiscal Year Ended June 30, 2010

Other Trusts

FUND 52			Fund Balance	Revenues		Expenditures and	Fund Balance
Sub	Dept	Department	Balance	Interest	Other (1)	Other Financing	Balance
Fund	Dept	Department	7/1/2009	Income	Revenue	Uses	06/30/10
Selectmen:							
901	122	Stabilization Fund	\$ 964,628.77	\$ 5,312.94		25,000.00	\$ 944,941.71
902	122	Post War Rehabilitation	4,237.33	109.79		-	4,347.12
903	171	Conservation Trust	252,523.41	1,102.53	1,384.68	16,790.27	238,220.35
Total			\$ 1,221,389.51	\$ 6,525.26	\$ 1,384.68	\$ 41,790.27	\$ 1,187,509.18
						Funds Not Permanent	22,519.90
						Fiduciary Funds	21,632.78

(1)

Rollback Taxes

TOWN OF CARVER, MASSACHUSETTS
Agency Funds and General Long Term Debt Account Group
Balance Sheet
June 30, 2010

AGENCY FUNDS

ASSETS:	
Cash	\$ (126,077.20)
Receivables	
BATG Environmental	\$ 135,480.23
Police Outside Detail	37,946.43
	<u>37,946.43</u>
TOTAL ASSETS:	\$ 47,349.46
	<u>47,349.46</u>
 LIABILITIES :	
Due to Others	
Clerks Licensing Fee	102.55
Sporting Licenses	58.70
White Goods Disposal	120.00
ZBA Postage	6,414.97
Firearms Record Keeping	-
Student Activity Funds	20,804.74
Scholarship Funds	19,293.98
Local Arts Council	554.52
	<u>554.52</u>
TOTAL LIABILITIES:	\$ 47,349.46
	<u>47,349.46</u>

GENERAL LONG TERM DEBT ACCOUNT GROUP

ASSETS:	
Amounts to be Provided	\$ 4,552,183.01
	<u>4,552,183.01</u>
 LIABILITIES :	
Capital Leases Payable	\$ 800,480.25
Bonds Payable:	
Town Hall Refunding	917,000.00
Library Refunding	737,000.00
Middle School	1,320,000.00
Land Acquisition	700,000.00
Loans Payable	
Septic	77,702.76
	<u>77,702.76</u>
TOTAL LIABILITIES:	\$ 4,552,183.01
	<u>4,552,183.01</u>