

**TOWN ACCOUNTANT  
SPECIAL FUND ACTIVITY  
For the Fiscal Year Ending June 30, 2007**

ACCOUNT NUMBER	FUND NAME	BALANCE 01.07.2006	TRANSFER INTO	RECEIPTS	TRANSFER FROM	EXPENSES	BALANCE 30.06.2007
	<b>SCHOOL LUNCH:</b>						
12-300-0000-0000-3590-0000	School Lunch	\$3,813.97	\$6,160.91	\$59,804.71		\$67,557.32	\$2,222.27
	<b>HIGHWAY IMPROVEMENTS:</b>						
13-422-0000-0000-3590-0000	Highway Improvements	\$0.00		\$146,838.00		\$287,101.20	(\$140,263.20)
	<b>RECEIPTS RESERVED FOR APPROPRIATION:</b>						
14-232-3305-0000-3590-0000	Ambulance Fund Balance	\$169,600.86		\$113,852.25	\$60,080.00		\$223,373.11
14-491-3301-0000-3590-0000	Cemetery General Receipts	\$10,900.00		\$9,550.00	\$10,250.00		\$10,200.00
14-491-3302-0000-3590-0000	Cemetery Sale of Lots	\$850.00		(\$200.00)	\$350.00		\$300.00
14-510-3304-0000-3590-0000	WPAT Loan Repayments	\$76,732.03		\$6,013.88	\$7,502.00		\$75,243.91
14-610-3303-0000-3590-0000	Library Dog Fund	\$4,158.00		\$2,160.00	\$1,700.50		\$4,617.50
14-800-3306-0000-3590-0000	Surplus State Aid	\$0.00		\$52,000.00	\$52,000.00		\$0.00
	<b>OFFSET RECEIPTS:</b>						
15-241-3306-0000-3590-0000	Building Inspector	\$0.00		\$45,851.00	\$11,462.75	\$34,388.25	\$0.00
15-242-3308-0000-3590-0000	Plumbing and Gas Inspector	\$0.00		\$5,555.00	\$277.75	\$5,277.25	\$0.00
15-243-3307-0000-3590-0000	Electrical Inspector	\$0.00		\$13,199.00	\$659.95	\$12,539.05	\$0.00
15-244-3310-0000-3590-0000	Fire Inspector	\$0.00		\$10,865.00	\$1,640.50	\$9,224.50	\$0.00
15-433-3309-0000-3590-0000	Transfer Station	\$0.00		\$74,153.23	\$8,153.23	\$66,000.00	\$0.00
	<b>REVOLVING FUNDS:</b>						
17-141-1707-0000-3590-0000	Assessors Maps	\$869.03		\$2,205.46			\$3,074.49
17-161-1708-0000-3590-0000	Town Clerks Dog Fund	\$500.00			\$159.07	\$340.93	\$0.00
17-171-1701-0000-3590-0000	Conservation Wetlands Protection Fund	\$3,949.50		\$8,261.25		\$4,059.76	\$8,150.99
17-210-1705-0000-3590-0000	Police Special Law Enforcement Fund	\$3,426.46		\$75.00		\$400.00	\$3,101.46
17-220-1711-0000-3590-0000	Fire Insurance Reimbursement	\$0.00		\$7,417.57		\$7,417.57	\$0.00
17-300-1701-0000-3590-0000	School Circuit Breaker	\$9,365.00		\$7,962.00		\$9,365.00	\$7,962.00
17-300-1702-0000-3590-0000	School - Kindergarten Fund	\$1,981.68		\$12,675.00		\$9,620.06	\$5,036.62
17-300-1703-0000-3590-0000	School Summer Reading Program	\$871.99		\$1,125.00			\$1,996.99
17-300-1704-0000-3590-0000	School Rental Fund	\$1,812.35		\$1,711.00		\$1,800.00	\$1,723.35
17-300-1705-0000-3590-0000	Preschool Fund	\$11,976.88		\$15,143.00		\$9,029.92	\$18,089.96
17-300-1706-0000-3590-0000	School Choice Fund	\$116,915.36		\$45,817.00			\$162,732.36
17-300-1710-0000-3590-0000	School Insurance Reimbursement Fund	\$58.11					\$58.11
17-422-1701-0000-3590-0000	Highway Insurance Reimbursement Fund	\$2,172.61					\$2,172.61
17-610-1709-0000-3590-0000	Library Video Fines Fund	\$195.85		\$115.00		\$310.85	\$0.00
17-630-1701-0000-3590-0000	Recreation Fund	\$10,723.31		\$9,868.59		\$14,022.86	\$6,569.04
17-698-1704-0000-3590-0000	Cable Fund	\$819.81		\$631.23		\$1,451.04	\$0.00

ACCOUNT NUMBER	FUND NAME	BALANCE 01.07.2006	TRANSFER INTO	RECEIPTS	TRANSFER FROM	EXPENSES	BALANCE 30.06.2007
<b>TOWN GRANTS:</b>							
18-171-1710-0000-3590-0000	Conservation Ford Foundation	\$1,157.30		\$56.81			\$1,214.11
18-192-1701-0000-3590-0000	Municipal Building State Earmark Grant	\$0.00		\$35,000.00			\$35,000.00
18-210-1703-0000-3590-2006	Police Community Policing - 2006	\$10,995.10				\$4,765.64	\$6,229.46
18-210-1706-0000-3590-0000	Police Dare Grant	\$1,237.77				\$1,040.31	\$197.46
18-210-1716-0000-3590-0000	Community Policing Grant	\$614.68				\$614.68	\$0.00
18-210-1716-0000-3590-2004	Community Policing 2004	\$1,705.22				\$735.32	\$969.90
18-210-1716-0000-3590-2007	Community Policing 2007	\$0.00		\$11,299.00		\$11,198.25	\$100.75
18-220-1708-0000-3590-2005	Fire Safety Grant	\$2,630.71		\$2,438.91		\$1,549.07	\$3,520.55
18-220-1710-0000-3590-2007	Federal Fire Equipment Grant	\$0.00		\$122,925.00		\$122,023.00	\$902.00
18-220-1711-0000-3590-2007	Fire Equipment Grant	\$0.00		\$3,900.00		\$2,759.51	\$1,140.49
18-220-1717-0000-3590-2001	Fire Grant	\$426.36					\$426.36
18-296-1701-0000-3590-2007	SETB 911 Training Reimb Grant	\$0.00				\$4,033.28	(\$4,033.28)
18-510-1709-0000-3590-0000	Board of Health - Septic Loan Grant	\$38,173.93		\$5,277.12		\$75.00	\$43,376.05
18-510-1712-0000-3590-0000	Board of Health - WPAT Admin Grant	\$4,512.36					\$4,512.36
18-541-1702-0000-3590-0000	Council on Aging - Elderly Affairs Grant	\$1,147.42		\$3,200.00		\$2,902.62	\$1,444.80
18-541-1704-0000-3590-0000	Council on Aging - BEAT Grant	\$629.74				\$46.90	\$582.84
18-610-1703-0000-3590-0000	Library LIG & MEG Grant	\$0.00		\$3,000.02		\$3,000.02	\$0.00
18-610-1714-0000-3590-0000	Library Federal LSTA Grant	\$149.25				\$149.25	\$0.00
18-631-1701-0000-3590-0000	Arts Lottery Grant - Cultural Council	\$3,110.81		\$4,187.79		\$3,250.00	\$4,048.60
<b>SCHOOL GRANTS:</b>							
22-300-3501-0000-3590-0000	Health Grant 2005	\$1,752.84				\$1,752.84	\$0.00
22-300-3501-0000-3590-2006	Health Grant 2006	\$2,131.93				\$2,131.93	\$0.00
22-300-3501-0000-3590-2007	Health Grant 2007	\$0.00		\$1,000.00		\$136.47	\$863.53
22-300-3502-0000-3590-2005	Mass Environmental Trust Grant	\$2,783.51		\$8,000.00		\$5,199.20	\$5,584.31
22-300-3503-0000-3590-2007	Kindergarten Transition Grant	\$0.00		\$7,500.00		\$5,535.48	\$1,964.52
22-300-3519-0000-3590-0000	Title I	\$1.26			\$1.26		\$0.00
22-300-3522-0000-3590-2003	Small Rural School Grant - Federal	\$0.00		\$35,158.00		\$36,580.09	(\$1,422.09)
22-300-3524-0000-3590-2005	Special Assist & Mentoring Grant	\$0.00					\$0.00
<b>CAPITAL PROJECTS:</b>							
30-000-0000-0000-3590-0000	School	\$5,141.03					\$5,141.03
31-000-0000-0000-1040-0000	Public Safety and Municipal Building	\$34.92					\$34.92
32-000-0000-0000-1040-0000	Highway Cab & Chassis	\$38.00					\$38.00
33-422-0000-0000-1040-0000	Highway Loader	\$25.00					\$25.00
35-422-0000-0017-3590-2006	Highway - 1.5 Ton Dump Truck w/Plow	\$142.82					\$142.82
<b>GIFTS AND DONATIONS:</b>							
40-000-3616-0000-3590-0000	Flag and Relief Fund	\$99.00					\$99.00
40-000-3617-0000-3590-0000	Taylor Road Public Safety	\$71.14					\$71.14
40-122-3500-0000-3590-0000	Selectmen - Clock Striking Fund	\$3,215.98		\$161.63			\$3,377.61
40-122-3501-0000-3590-0000	Selectmen - World War II Fund	\$52.98		\$9.22			\$62.20
40-122-3503-0000-3590-0000	Selectmen - NED Development	\$20.07		\$0.47			\$20.54
40-122-3504-0000-3590-0000	Selectmen - Mall Master Plan	\$9,335.54		\$499.99			\$9,835.53
40-122-3505-0000-3590-0000	Selectmen - Mall Inspectors	\$2,933.65		\$152.67			\$3,086.32
40-141-3610-0000-3590-0000	Assessors Education - Mall	\$60.94					\$60.94

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<b>GIFTS AND DONATIONS: Con't</b>							
40-141-3611-0000-3590-0000	Assessors Personnel - Mall	\$735.45					\$735.45
40-171-3502-0000-3590-0000	Conservation - Mt. Pisgah	\$28.30		\$1.05			\$29.35
40-175-3601-0000-3590-0000	Planning Bd - Affordable Housing	\$138,448.00					\$138,448.00
40-192-3601-0000-3590-0000	Town Hall Repairs - Donations	\$2,860.00		\$1,883.00		\$810.24	\$3,932.76
40-210-3603-0000-3590-0000	Police Personnel - Mall	\$206,032.08				\$111,865.79	\$94,166.29
40-210-3604-0000-3590-0000	Police - Mall Radios	\$4,170.67					\$4,170.67
40-210-3608-0000-3590-0000	Police - Dare Donations	\$6,243.18		\$500.00			\$6,743.18
40-300-3612-0000-3590-0000	School Donations	\$4,536.70				\$1,744.88	\$2,791.82
40-300-3614-0000-3590-0000	School Activity Fund	\$21,892.11		\$19,903.40		\$22,061.95	\$19,733.56
40-422-3506-0000-3590-0000	Highway Traffic Safety - Mall	\$1,502.57		\$75.02			\$1,577.59
40-422-3507-0000-3590-0000	Highway Traffic Impact - Mall	\$7,154.37		\$381.65			\$7,536.02
40-422-3613-0000-3590-0000	Highway Donations	\$100.00					\$100.00
40-433-3600-0000-3590-0000	Board of Health Compost Bins	\$1,215.00					\$1,215.00
40-541-3618-0000-3590-0000	Council on Aging Donations	\$282.00		\$313.66			\$595.66
40-610-3609-0000-3590-0000	Library Donations	\$821.43		\$5,253.24		\$5,612.27	\$462.40
40-691-3601-0000-3590-0000	Historical Comm. Donation	\$0.00		\$500.00		\$195.00	\$305.00
40-698-3601-0000-3590-0000	Cable Donations	\$39,867.40		\$10,500.00		\$31,640.83	\$18,726.57
<b>NON - EXPENDABLE TRUST FUNDS:</b>							
82-001-3511-0000-3590-0000	Ella Fosegate - Memorial Fund	\$200.00					\$200.00
82-001-3512-0000-3590-0000	Anna Hunt - General	\$1,000.00					\$1,000.00
82-001-3513-0000-3590-0000	Charity Fund	\$3,461.00					\$3,461.00
82-300-3510-0000-3590-0000	School - Nancy Young	\$1,500.00					\$1,500.00
82-422-3509-0000-3590-0000	Highway - Mary Keyes	\$2,449.03					\$2,449.03
82-491-3515-0000-3590-0000	Cemetery - Hartshorn Camp	\$162.65					\$162.65
82-491-3516-0000-3590-0000	Cemetery Flower Fund	\$7,562.87					\$7,562.87
82-491-3517-0000-3590-0000	Cemetery Perpetual Care Fund	\$105,696.54		\$1,700.00			\$107,396.54
82-610-3514-0000-3590-0000	Library	\$34,891.73					\$34,891.73
<b>EXPENDABLE TRUST FUNDS:</b>							
84-001-3511-0000-3590-0000	Ella Fosegate - Memorial Fund	\$321.14		\$17.69			\$338.83
84-001-3512-0000-3590-0000	Anna Hunt - General	\$587.90		\$88.34	\$50.00		\$626.24
84-001-3513-0000-3590-0000	Charity Fund	\$1,167.66		\$244.60			\$1,412.26
84-122-3518-0000-3590-0000	Selectmen - Mable Marble Scholarship	\$4,374.72		\$2,240.50		\$2,500.00	\$4,115.22
84-171-3519-0000-3590-0000	Conservation - Open Space	\$344,528.33		\$68,887.91		\$24,613.17	\$388,803.07
84-300-3510-0000-3590-0000	School - Nancy Young	\$3,471.88		\$263.24			\$3,735.12
84-300-3521-0000-3590-0000	School - Hoffman Fund	\$1,212.08		\$57.38		\$50.00	\$1,219.46
84-422-3509-0000-3590-0000	Highway - Mary Keyes	\$12,760.00		\$818.63			\$13,578.63
84-491-3515-0000-3590-0000	Cemetery - Hartshorn Camp	\$1,158.61		\$65.19			\$1,223.80
84-491-3517-0000-3590-0000	Cemetery - Flower and Perpetual Care	\$6,342.57		\$6,333.17		\$7,663.50	\$5,012.24
84-610-3514-0000-3590-0000	Library	\$21,420.18		\$3,013.95		\$1,136.84	\$23,297.29
84-610-3520-0000-3590-0000	Library Scholarship	\$78.94		\$1.75			\$80.69
<b>STABILIZATION FUND:</b>							
85-000-0000-0000-3590-0000	Stabilization Fund	\$1,111,020.89	\$152,229.61	\$61,169.55			\$1,324,420.05

ACCOUNT NUMBER	FUND NAME	BALANCE 01.07.2006	TRANSFER INTO	RECEIPTS	TRANSFER FROM	EXPENSES	BALANCE 30.06.2007
	<b>AGENCY FUNDS:</b>						
89-146-0000-0000-2432-0000	Collector Demands	\$2,170.00		\$11,340.00		\$11,635.00	\$1,875.00
89-161-0000-0000-2434-0000	Clerk Hunting and Fishing Licenses - State	\$40.25		\$347.75		\$322.00	\$66.00
89-175-0000-0000-2555-0000	Planning Board - Highland Commons	\$0.00		\$1,332.50		\$1,332.50	\$0.00
89-175-0000-0000-2556-0000	Planning Board - Estabrook Woods	\$951.16		\$21.06			\$972.22
89-175-0000-0000-2557-2005	Planning Board - Indian Rock Estates	\$1,748.47		\$90.56			\$1,839.03
89-175-0000-0000-2558-2006	Planning Board - Kendall Homes	\$295.30		\$26.50			\$321.80
89-175-0000-0000-2559-2006	Planning Board - Derby Road Common drive	\$249.62		\$16.46			\$266.08
89-175-0000-0000-2560-2004	Planning Board - Berlin Village	\$106.75		\$5.53			\$112.28
89-175-0000-0000-2561-2007	Planning Board - Farm Lane	\$0.00		\$3,318.51			\$3,318.51
89-176-0000-0000-2551-2006	Board of Appeals - Sawyer Hill LLC	\$10,092.18		\$4,214.95		\$13,272.50	\$1,034.63
89-176-0000-0000-2552-2006	Board of Appeals - Berlin Woods Dudley Rd	\$4,988.24		\$2,076.48		\$7,064.72	(\$0.00)
89-176-0000-0000-2558-2004	Board of Appeals - Whitney Road	\$1,941.73		\$100.57			\$2,042.30
89-176-0000-0000-2559-2003	Board of Appeals - River Run	\$5,119.62		\$113.36			\$5,232.98
89-210-0000-0000-2021-0000	Police Detail	\$400.00		\$110,350.96		\$110,750.96	\$0.00
89-210-0000-0000-2435-0000	Police Firearms Records Licenses - State	\$0.00		\$5,875.00		\$5,875.00	\$0.00
89-220-0000-0000-2022-0000	Fire Details	\$0.00		\$6,161.00		\$5,251.00	\$910.00
	<b>LONG TERM DEBT:</b>						
90-000-0000-0000-2700-0000	Bonds Payable	\$7,364,754.00				\$706,617.00	\$6,658,137.00

GASB34 - All town asset's over \$5,000.00 are being recorded using The Asset Manager Software.

FY 06 Financial Statements have been successfully audited by Sullivan, Rogers & Company, LLC from Burlington, MA. Audited Financial Statements can be viewed by appointment in the Accountant's office.

FY 07 Financial Statements are in the process of being audited at the time of submission.

FY 07 Combined Balance Sheet, Schedule A and all supporting documents have been excepted by the Department of Revenue.

The final audit by the state for the new school project has be completed. The reimbursement amount has gone from \$269,514.00 in FY 06 to \$458,682.00 in FY07.

Certification of the FY07 Free Cash is \$ 315,441.00 - This is lower than last year do to the excess amount left in Allow for Abate & Exempt over the outstanding Pers. Prop and Real Est Receivables.

Please visit the Town of Berlin's website for financial updates, forms and viewable reports.

Ongoing Goals for FY08:

Verification of all town assets by department/committee has started - Adjustments are being made and additional supporting information is being supplied .  
Setting up Financial Policy and Procedures in the Accountant's Office - in writing had begun.

Respectfully submitted,  
June M. Poland, Town Accountant