

**TOWN ACCOUNTANT  
SPECIAL FUND ACTIVITY  
For the Fiscal Year Ending June 30, 2008**

ACCOUNT NUMBER	FUND NAME	BALANCE 7/1/2007	TRANSFER INTO	RECEIPTS	TRANSFER FROM	EXPENSES	BALANCE 6/30/2008
<b>SCHOOL LUNCH:</b>							
12-300-0000-0000-3590-0000	School Lunch	\$2,222.27		\$55,573.15		\$55,394.60	\$2,400.82
<b>HIGHWAY IMPROVEMENTS:</b>							
13-422-0000-0000-3590-0000	Highway Improvements	(\$140,263.20)		\$163,663.20		\$23,400.00	\$0.00
<b>RECEIPTS RESERVED FOR APPROPRIATION:</b>							
14-232-3305-0000-3590-0000	Ambulance Fund Balance	\$223,373.11		\$98,670.53	\$60,080.00		\$261,963.64
14-491-3301-0000-3590-0000	Cemetery General Receipts	\$10,200.00		\$9,600.00	\$8,350.00		\$11,450.00
14-491-3302-0000-3590-0000	Cemetery Sale of Lots	\$300.00		\$800.00	\$300.00		\$800.00
14-510-3304-0000-3590-0000	WPAT Loan Repayments	\$75,243.91		\$9,967.27	\$9,617.00		\$75,594.18
14-610-3303-0000-3590-0000	Library Dog Fund	\$4,617.50		\$1,320.50	\$2,457.50		\$3,480.50
14-800-3306-0000-3590-0000	Surplus State Aid	\$0.00		\$0.00	\$0.00		\$0.00
<b>OFFSET RECEIPTS:</b>							
15-241-3306-0000-3590-0000	Building Inspector	\$0.00		\$154,163.00	\$104,163.00	\$50,000.00	\$0.00
15-242-3308-0000-3590-0000	Plumbing and Gas Inspector	\$0.00		\$24,105.00	\$17,605.00	\$6,500.00	\$0.00
15-243-3307-0000-3590-0000	Electrical Inspector	\$0.00		\$31,164.00	\$17,664.00	\$13,500.00	\$0.00
15-244-3310-0000-3590-0000	Fire Inspector	\$0.00		\$19,065.00	\$7,065.00	\$12,000.00	\$0.00
15-433-3309-0000-3590-0000	Transfer Station	\$0.00		\$71,839.20	\$5,839.20	\$66,000.00	\$0.00
<b>REVOLVING FUNDS:</b>							
17-141-1707-0000-3590-0000	Assessors Maps	\$3,074.49		\$1,362.04		\$3,211.81	\$1,224.72
17-161-1708-0000-3590-0000	Town Clerks Dog Fund	\$0.00		\$1,167.00		\$499.76	\$667.24
17-171-1701-0000-3590-0000	Conservation Wetlands Protection Fund	\$8,150.99		\$962.50		\$3,202.69	\$5,910.80
17-210-1705-0000-3590-0000	Police Special Law Enforcement Fund	\$3,101.46				\$1,000.00	\$2,101.46
17-300-1701-0000-3590-0000	School Circuit Breaker	\$7,962.00		\$24,860.00		\$7,962.00	\$24,860.00
17-300-1702-0000-3590-0000	School - Kindergarten Fund	\$5,036.62		\$32,256.90		\$29,940.02	\$7,353.50
17-300-1703-0000-3590-0000	School Summer Reading Program	\$1,996.99		\$875.00		\$2,496.20	\$375.79
17-300-1704-0000-3590-0000	School Rental Fund	\$1,723.35		\$2,000.00		\$0.00	\$3,723.35
17-300-1705-0000-3590-0000	Preschool Fund	\$18,089.96		\$14,843.00		\$24,881.97	\$8,050.99
17-300-1706-0000-3590-0000	School Choice Fund	\$162,732.36		\$50,000.00			\$212,732.36
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	\$0.00
17-610-1709-0000-3590-0000	Library Video Fines Fund	\$0.00		\$110.00		\$0.00	\$110.00
17-630-1701-0000-3590-0000	Recreation Fund	\$6,569.04		\$8,494.00		\$4,304.88	\$10,758.16
17-698-1704-0000-3590-0000	Cable Fund	\$0.00		\$446.50		\$288.85	\$157.65

ACCOUNT NUMBER	FUND NAME	BALANCE 7/1/2007	TRANSFER INTO	RECEIPTS	TRANSFER FROM	EXPENSES	BALANCE 6/30/2008
<b>TOWN GRANTS:</b>							
18-171-1710-0000-3590-0000	Conservation Ford Foundation	\$1,214.11		\$47.24			\$1,261.35
18-192-1701-0000-3590-0000	Municipal Building State Earmark Grant	\$35,000.00				\$33,663.79	\$1,336.21
18-192-1702-0000-3590-2008	Town Hall Repairs Grant	\$0.00		\$17,500.00		\$14,761.43	\$2,738.57
18-210-1703-0000-3590-2006	Police Community Policing - 2006	\$6,029.46					\$6,029.46
18-210-1706-0000-3590-0000	Police Dare Grant	\$197.46				\$108.27	\$89.19
18-210-1716-0000-3590-2004	Community Policing 2004	\$969.90					\$969.90
18-210-1716-0000-3590-2007	Community Policing 2007	\$100.75					\$100.75
18-210-1716-0000-3590-2008	Community Policing 2008	\$0.00		\$11,299.00		\$6,931.75	\$4,367.25
18-220-1708-0000-3590-2005	Fire Safety Grant	\$3,520.55				\$110.97	\$3,409.58
18-220-1710-0000-3590-2007	Federal Fire Equipment Grant	\$902.00				\$902.00	\$0.00
18-220-1711-0000-3590-2007	Fire Equipment Grant	\$1,140.49				\$1,140.49	\$0.00
18-220-1712-0000-3590-0000	Fire - ICS 200 Reimb Grant	\$0.00		\$2,160.00			\$2,160.00
18-220-1717-0000-3590-2001	Fire Grant	\$426.36					\$426.36
18-296-1701-0000-3590-2007	SETB 911 Training Reimb Grant 2007	(\$4,033.28)		\$4,033.28			\$0.00
18-296-1701-0000-3590-2008	SETB 911 Training Reimb Grant 2008	\$0.00				\$2,553.84	(\$2,553.84)
18-300-1701-0000-3590-0000	MSBA - BMS Bldg Grant	\$0.00		\$3,700,296.00			\$3,700,296.00
18-510-1709-0000-3590-0000	Board of Health - Septic Loan Grant	\$43,376.05		\$3,490.71			\$46,866.76
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	\$1,444.80		\$3,200.00		\$3,321.68	\$1,323.12
18-541-1704-0000-3590-0000	Council on Aging - BEAT Grant	\$582.84					\$582.84
18-610-1703-0000-3590-0000	Library LIG & MEG Grant	\$0.00		\$3,136.81		\$3,136.81	\$0.00
18-631-1701-0000-3590-0000	Arts Lottery Grant - Cultural Council	\$4,048.60		\$4,165.83		\$3,175.00	\$5,039.43
<b>SCHOOL GRANTS:</b>							
22-300-3501-0000-3590-2007	Health Grant 2007	\$863.53					\$863.53
22-300-3502-0000-3590-2005	Mass Environmental Trust Grant	\$5,584.31		\$5,250.00		\$7,820.86	\$3,013.45
22-300-3503-0000-3590-2007	Kindergarten Transition Grant 2007	\$1,964.52		\$7,500.00		\$9,464.52	\$0.00
22-300-3503-0000-3590-2008	Kindergarten Transition Grant 2008	\$0.00		\$14,150.00		\$12,634.14	\$1,515.86
22-300-3522-0000-3590-2003	Small Rural School Grant - Federal	(\$1,422.09)		\$45,453.00		\$44,030.94	(\$0.03)
<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	\$0.00
35-422-0000-0017-3590-2006	Highway - 1.5 Ton Dump Truck w/Plow	\$142.82				\$142.82	\$0.00
<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	\$3,377.61		\$141.47			\$3,519.08
40-122-3501-0000-3590-0000	Selectmen - World War II Fund	\$62.20		\$8.06			\$70.26
40-122-3503-0000-3590-0000	Selectmen - NED Development	\$20.54		\$0.48			\$21.02
40-122-3504-0000-3590-0000	Selectmen - Mall Master Plan	\$9,835.53		\$436.23			\$10,271.76
40-122-3505-0000-3590-0000	Selectmen - Mall Inspectors	\$3,086.32		\$133.69			\$3,220.01
40-141-3610-0000-3590-0000	Assessors Education - Mall	\$60.94					\$60.94



ACCOUNT NUMBER	FUND NAME	BALANCE 7/1/2007	TRANSFER INTO	RECEIPTS	TRANSFER FROM	EXPENSES	BALANCE 6/30/2008
85-000-0000-0000-3590-0000	Stabilization Fund	\$1,324,420.05	\$153,671.64	\$62,861.61			\$1,540,953.30

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<b>AGENCY FUNDS:</b>							
89-146-0000-0000-2432-0000	Collector Demands	\$1,875.00		\$11,405.00		\$11,105.00	\$2,175.00
89-161-0000-0000-2434-0000	Clerk Hunting and Fishing Licenses - State	\$66.00		\$454.00		\$520.00	\$0.00
89-175-0000-0000-2555-0000	Planning Board - Highland Commons	\$0.00		\$15,000.00		\$10,054.89	\$4,945.11
89-175-0000-0000-2556-0000	Planning Board - Estabrook Woods	\$972.22		\$21.55			\$993.77
89-175-0000-0000-2557-2005	Planning Board - Indian Rock Estates	\$1,839.03		\$68.61			\$1,907.64
89-175-0000-0000-2558-2006	Planning Board - Kendall Homes	\$321.80		\$12.00			\$333.80
89-175-0000-0000-2559-2006	Planning Board - Derby Road Common drive	\$266.08		\$9.92			\$276.00
89-175-0000-0000-2560-2004	Planning Board - Berlin Village	\$112.28		\$4.19			\$116.47
89-175-0000-0000-2561-2007	Planning Board - Farm Lane	\$3,318.51		\$81.53		\$1,975.50	\$1,424.54
89-175-0000-0000-2562-2008	Planning Board - Pine Woods	\$0.00		\$2,156.02			\$2,156.02
89-176-0000-0000-2551-2006	Board of Appeals - Sawyer Hill LLC	\$1,034.63		\$17.22		\$1,000.00	\$51.85
89-176-0000-0000-2551-2007	Board of Appeals - Sawyer Hill LLC - Fire	\$0.00		\$5,049.24		\$2,970.00	\$2,079.24
89-176-0000-0000-2552-2006	Board of Appeals - Berlin Woods Dudley Rd	\$0.00		\$1,155.96		\$1,000.00	\$155.96
89-176-0000-0000-2558-2004	Board of Appeals - Whitney Road	\$2,042.30		\$76.17			\$2,118.47
89-176-0000-0000-2559-2003	Board of Appeals - River Run	\$5,232.98		\$115.94			\$5,348.92
89-210-0000-0000-2021-0000	Police Detail	\$0.00		\$129,956.00		\$129,956.00	\$0.00
89-210-0000-0000-2435-0000	Police Firearms Records Licenses - State	\$0.00		\$4,987.50		\$4,987.50	\$0.00
89-220-0000-0000-2022-0000	Fire Details	\$910.00		\$29,400.00		\$27,230.40	\$3,079.60
89-422-0000-0000-2550-0000	Highway - Sawyer Hill LLC	\$0.00		\$30,000.00		\$26,094.97	\$3,905.03
<b>LONG TERM DEBT:</b>							
90-000-0000-0000-2700-0000	Bonds Payable	\$6,658,137.00				\$706,617.00	\$5,951,520.00

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

FY 07 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 08 Financial Statements are in the process of being audited at the time of submission.

FY 08 Combined Balance Sheet, Schedule A and all supporting documents have been excepted by the Department of Revenue.

We have received the final lump sum payment for the Berlin Memorial School project in the amount of \$ 3,700,296.00. The school debt will be paid off in the beginning of FY09.

Certification of the FY08 Free Cash is \$ 707,280.00.

Please visit the Town of Berlin's website for financial updates, forms, and viewable reports. The Audited Financials Reports and Auditors Reports can also be viewed when finalized.

Respectfully submitted,  
June M. Poland, Town Accountant