

**TOWN ACCOUNTANT
SPECIAL FUND ACTIVITY
For the Fiscal Year Ending June 30, 2012**

ACCOUNT NUMBER	FUND NAME	BALANCE 7/1/11	TRANSFER INTO	RECEIPTS	TRANSFER FROM	EXPENSES	BALANCE 6/30/12
12-300-0000-0000-3590-0000	SCHOOL LUNCH: School Lunch	\$6,682.05		\$53,085.11		\$51,159.88	\$8,607.28
13-422-0000-0000-3590-0000	HIGHWAY IMPROVEMENTS: Highway Improvements	\$0.00		\$193,700.23		\$193,700.23	\$0.00
	RECEIPTS RESERVED FOR APPROPRIATION:						
14-232-3305-0000-3590-0000	Ambulance Fund Balance	\$238,451.09		\$87,950.09	\$80,000.00		\$246,401.18
14-422-3301-0000-3210-0000	Insurance Proceeds Over 20 K - Highway	\$57,790.24		\$0.00			\$57,790.24
14-491-3301-0000-3590-0000	Cemetery General Receipts	\$8,940.00		\$8,225.00	\$7,790.00		\$9,375.00
14-491-3302-0000-3590-0000	Cemetery Sale of Lots	\$800.00		\$1,100.00	\$600.00		\$1,300.00
14-510-3304-0000-3590-0000	WPAT Loan Repayments	\$82,026.13		\$10,864.13	\$9,617.00		\$83,273.26
14-610-3303-0000-3590-0000	Library Dog Fund	\$2,840.50		\$1,908.50	\$1,831.50		\$2,917.50
14-800-3306-0000-3590-0000	FB - Surplus State Aid	\$0.00		\$12,330.00	\$12,330.00		\$0.00
	OFFSET RECEIPTS:						
15-242-3308-0000-3590-0000	Plumbing and Gas Inspector	\$0.00		\$7,240.00	\$362.00	\$6,878.00	\$0.00
15-243-3307-0000-3590-0000	Electrical Inspector	\$0.00		\$8,506.00	\$615.30	\$7,890.70	\$0.00
15-244-3310-0000-3590-0000	Fire Inspector	\$0.00		\$7,225.00	\$622.50	\$6,602.50	\$0.00
15-433-3309-0000-3590-0000	Transfer Station	\$0.00		\$84,192.49	\$9,192.49	\$75,000.00	\$0.00
	REVOLVING FUNDS:						
17-141-1707-0000-3590-0000	Assessors Maps	\$6,134.63		\$563.00		\$1,975.00	\$4,722.63
17-161-1708-0000-3590-0000	Town Clerks Dog Fund	\$4,933.18		\$1,661.00		\$365.83	\$6,228.35
17-171-1701-0000-3590-0000	Conservation Wetlands Protection Fund	\$7,344.09		\$270.00		\$2,797.01	\$4,817.08
17-192-1701-0000-3590-0000	Town Hall Revolving Fund	\$7,577.23		\$12,236.75		\$13,122.47	\$6,691.51
17-192-1702-0000-3590-0000	T-Hall Insurance Reimb under 20K	\$0.00		\$11,603.22		\$11,603.22	\$0.00
17-210-1705-0000-3590-0000	Police Special Law Enforcement Fund	\$2,248.96		\$0.00			\$2,248.96
17-220-1711-0000-3590-0000	Fire Insurance Reimbursement	\$0.00		\$10,787.77			\$10,787.77
17-300-1701-0000-3590-0000	School Circuit Breaker	\$21,589.00		\$9,460.00		\$19,776.00	\$11,273.00
17-300-1702-0000-3590-0000	School - Kindergarten Fund	\$19,514.48		\$225.00		\$15,842.78	\$3,896.70
17-300-1703-0000-3590-0000	School Summer Reading Program	\$375.79		\$0.00			\$375.79
17-300-1704-0000-3590-0000	School Rental Fund	\$572.35		\$0.00			\$572.35
17-300-1705-0000-3590-0000	Preschool Fund	\$21,290.49		\$18,896.00		\$20,769.61	\$19,416.88
17-300-1706-0000-3590-0000	School Choice Fund	\$387,684.43		\$127,783.00		\$93,079.00	\$422,388.43
17-300-1707-0000-3590-0000	Before School Revolving Fund	\$0.00		\$0.00			\$0.00
17-300-1708-0000-3590-0000	After School Revolving Fund	(\$584.26)		\$29,329.00		\$24,861.23	\$3,883.51
17-300-1709-0000-3590-0000	Nonresident & Foster Care Tuition	\$0.00		\$32,185.84		\$12,917.30	\$19,268.54
17-300-1710-0000-3590-0000	School Insurance Reimbursement Fund	\$58.11		\$0.00			\$58.11
17-422-1702-0000-3590-0000	Property Damage Over 20K Highway	\$25,502.50		\$0.00			\$25,502.50
17-610-1709-0000-3590-0000	Library Video Fines Fund	\$0.00		\$0.00			\$0.00
17-630-1701-0000-3590-0000	Recreation Fund	\$20,571.16		\$9,279.00		\$6,746.00	\$23,104.16
17-693-1701-0000-3590-0000	Bi-Centennial Celebration	\$9,800.04	\$25,000.00	\$17,139.22		\$26,138.55	\$25,800.71
17-698-1704-0000-3590-0000	Cable Fund	\$1,058.30		\$13,827.96		\$4,849.91	\$10,036.35

ACCOUNT NUMBER	FUND NAME	BALANCE 7/1/11	TRANSFER INTO	RECEIPTS	TRANSFER FROM	EXPENSES	BALANCE 6/30/12
TOWN GRANTS:							
18-122-1701-0000-3590-0000	EECBG - Federal Grant Thru State	\$12,946.39		\$10,717.54		\$23,561.56	\$102.37
18-171-1701-0000-3590-0000	Conservation OSRP Grant	\$0.00		\$3,709.00		\$3,709.00	\$0.00
18-171-1702-0000-3590-0000	Land 5 Mt Pisgah Grant	\$0.00		\$232,400.00		\$232,400.00	\$0.00
18-192-1702-0000-3590-2008	Town Hall Repairs Grant	\$5,892.84				\$5,892.84	\$0.00
18-210-1703-0000-3590-2006	Police Community Policing - 2006	\$4,429.66					\$4,429.66
18-210-1716-0000-3590-2009	Community Policing 2009	\$1,787.84					\$1,787.84
18-220-1708-0000-3590-2005	Fire Safety Grant	\$1,043.32				\$997.50	\$45.82
18-220-1712-0000-3590-0000	Fire - ICS 200 Reimb Grant	\$2,160.00					\$2,160.00
18-220-1717-0000-3590-2001	Fire Grant	\$426.36					\$426.36
18-291-1702-0000-3590-2012	Tropical Storm Irene - Federal	\$0.00		\$16,710.14		\$16,710.14	\$0.00
18-296-3301-0000-3590-0000	Emergency Management Performance Grant	\$27.06				\$27.06	\$0.00
18-296-1701-0000-3590-2008	SETB 911 Training Reimb Grant 2008	\$245.31					\$245.31
18-296-1701-0000-3590-2012	Communication 911 Reimb Grant - 2012	\$0.00		\$3,953.04		\$7,388.08	(\$3,435.04)
18-296-1702-0000-3590-2012	E911 Supplemental Reimb Grant	\$0.00				\$4,028.00	(\$4,028.00)
18-423-1702-0000-3590-2012	FEMA Oct 11 Snow Storm Grant	\$0.00		\$69,062.82		\$69,062.82	\$0.00
18-510-1702-0000-3590-0000	Public Health Emergency Response	\$5,560.06		\$879.00		\$879.00	\$5,560.06
18-510-1709-0000-3590-0000	Board of Health - Septic Loan Grant	\$46,866.76				\$34,010.96	\$12,855.80
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	\$1,100.77		\$3,349.23		\$2,007.17	\$2,442.83
18-541-1704-0000-3590-0000	Council on Aging - BEAT Grant	\$545.34					\$545.34
18-543-1701-0000-3590-0000	Dept. of Veterans Service Training Grant	\$0.00		\$172.00		\$172.00	\$0.00
18-610-1703-0000-3590-0000	Library LIG & MEG Grant	\$0.00		\$2,402.14		\$2,402.14	\$0.00
18-631-1701-0000-3590-0000	Arts Lottery Grant - Cultural Council	\$3,688.81		\$3,874.52		\$5,900.00	\$1,663.33
SCHOOL GRANTS:							
22-300-3501-0000-3590-2007	Health Grant 2007	\$687.53					\$687.53
22-300-3502-0000-3590-2005	Mass Environmental Trust Grant	\$682.47				\$682.47	\$0.00
22-300-3503-0000-3590-2011	Kindergarten Transition Grant 2011	\$1,231.42				\$1,231.42	\$0.00
22-300-3503-0000-3590-2012	Kindergarten Transition Grant 2012	\$0.00		\$11,600.00		\$10,288.36	\$1,311.64
22-300-3505-0000-3590-0000	Sped Early Childhood Grant	\$0.00		\$3,558.11		\$3,430.11	\$128.00
22-300-3506-0000-3590-2010	Clean Energy Choice - School	\$379.95				\$379.95	\$0.00
22-300-3508-0000-3590-0000	ESHS School Nurse Grant	(\$125.00)		\$1,075.00		\$855.00	\$95.00
22-300-3510-0000-3590-0000	Educational Jobs - Federal	\$0.00		\$29,310.00		\$28,801.48	\$508.52
22-300-3511-0000-3590-0000	Teachers Quality Grant - Federal	\$0.00		\$4,702.00		\$3,810.66	\$891.34
22-300-3512-0000-3590-0000	Sped Program Improvement Grant	\$0.00		\$4,421.00		\$4,421.00	\$0.00
22-300-3519-0000-3590-0000	Title I - Federal Grant	(\$1,100.00)		\$14,059.00		\$10,629.87	\$2,329.13
22-300-3522-0000-3590-2003	Small Rural School Grant - Federal	(\$389.80)		\$13,985.30		\$12,843.76	\$751.74
22-300-3525-0000-3590-0000	Sped 94 142 Grant - Federal	\$0.00		\$46,679.00		\$44,217.00	\$2,462.00
CAPITAL PROJECTS:							
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

ACCOUNT NUMBER	FUND NAME	BALANCE 7/1/11	TRANSFER INTO	RECEIPTS	TRANSFER FROM	EXPENSES	BALANCE 6/30/12
GIFTS AND DONATIONS:							
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	\$3,613.89		\$9.27			\$3,623.16
40-122-3501-0000-3590-0000	Selectmen - World War II Fund	\$75.66		\$0.53			\$76.19
40-122-3504-0000-3590-0000	Selectmen - Mall Master Plan	\$9,179.62		\$21.97		\$1,500.00	\$7,701.59
40-141-3610-0000-3590-0000	Assessors Education - Mall	\$60.94					\$60.94
40-141-3611-0000-3590-0000	Assessors Personnel - Mall	\$735.45					\$735.45
40-162-1701-0000-3590-0000	Town Clerk State Election Fund	\$0.00		\$303.00		\$303.00	\$0.00
40-175-3601-0000-3590-0000	Planning Bd - Affordable Housing	\$164,168.00				\$2,720.00	\$161,448.00
40-177-3601-0000-3590-0000	Community Garden Donations	\$0.00		\$1,062.50		\$152.41	\$910.09
40-192-3601-0000-3590-0000	Town Hall Repairs - Donations	\$83.90					\$83.90
40-192-3602-0000-3590-0000	1870 T Hall Elevator Project Donations	\$0.00		\$851.00			\$851.00
40-210-3604-0000-3590-0000	Police - Mall Radios	\$4,170.67					\$4,170.67
40-210-3608-0000-3590-0000	Police - Dare Donations	\$6,734.26		\$200.00		\$408.36	\$6,525.90
40-220-3601-0000-3590-0000	Fire - Donations	\$2,460.61				\$1,362.50	\$1,098.11
40-300-3612-0000-3590-0000	School Donations	\$4,361.12		\$2,843.01		\$399.20	\$6,804.93
40-300-3614-0000-3590-0000	School Activity Fund	\$18,190.64		\$24,722.58		\$19,112.00	\$23,801.22
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	\$2,306.85		\$354.00			\$2,660.85
40-610-3609-0000-3590-0000	Library Donations	\$779.16		\$2,831.57		\$2,763.04	\$847.69
40-691-3601-0000-3590-0000	Historical Comm. Donation	\$2,584.51					\$2,584.51
40-698-3601-0000-3590-0000	Cable Donations	\$74,713.44				\$4,028.55	\$70,684.89
NON - EXPENDABLE TRUST FUNDS:							
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	\$3,462.30		(\$1.30)			\$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	\$121,296.54		\$4,400.00			\$125,696.54
82-610-3514-0000-3590-0000	Library	\$34,891.73					\$34,891.73
EXPENDABLE TRUST FUNDS:							
84-001-3511-0000-3590-0000	Nancy Young - School	\$4,118.01		\$15.11			\$4,133.12
84-001-3511-0000-3590-0000	Ella Fosegate - Memorial Fund	\$364.17		\$0.83			\$365.00
84-001-3512-0000-3590-0000	Anna Hunt - General	\$552.49		\$4.55	\$50.00		\$507.04
84-001-3513-0000-3590-0000	Charity Fund	\$1,766.99		\$15.34			\$1,782.33
84-122-3518-0000-3590-0000	Selectmen - Mable Marble Scholarship	\$3,904.38		\$2,506.99		\$3,500.00	\$2,911.37
84-171-3519-0000-3590-0000	Conservation - Open Space	\$509,037.42		\$66,100.61		\$166,811.41	\$408,326.62
84-300-3521-0000-3590-0000	School - Hoffman Fund	\$1,127.21		\$2.75			\$1,129.96
84-422-3509-0000-3590-0000	Highway - Mary Keyes	\$14,761.97		\$47.00		\$358.58	\$14,450.39
84-491-3515-0000-3590-0000	Cemetery - Hartshorn Camp	\$1,321.20		\$3.73			\$1,324.93
84-491-3517-0000-3590-0000	Cemetery - Flower and Perpetual Care	\$1,249.59		\$413.56		\$1,235.91	\$427.24
84-610-3514-0000-3590-0000	Library	\$19,883.06		\$251.29		\$1,141.40	\$18,992.95

ACCOUNT NUMBER	FUND NAME	BALANCE 7/1/11	TRANSFER INTO	RECEIPTS	TRANSFER FROM	EXPENSES	BALANCE 6/30/12
85-000-0000-0000-3590-0000	STABILIZATION FUND: Stabilization Fund	\$1,521,214.95	\$775.46	\$5,582.31	\$350,000.00		\$1,177,572.72
	AGENCY FUNDS:						
89-146-0000-0000-2432-0000	Collector Demands	\$2,680.00		\$16,630.00		\$17,145.00	\$2,165.00
89-161-0000-0000-2434-0000	Clerk Hunting and Fishing Licenses - State	\$266.75		\$222.00		\$320.75	\$168.00
89-171-0000-0000-2551-2012	Conservation Comm - Berlin Farms	\$0.00		\$750.69			\$750.69
89-175-0000-0000-2555-0000	Planning Board - Highland Commons	\$57.00		\$0.18			\$57.18
89-175-0000-0000-2557-2005	Planning Board - Indian Rock Estates	\$1,967.91		\$6.26			\$1,974.17
89-175-0000-0000-2558-2006	Planning Board - Kendall Homes	\$72.76		\$0.23			\$72.99
89-175-0000-0000-2559-2006	Planning Board - Derby Road Common drive	\$284.72		\$0.90			\$285.62
89-175-0000-0000-2560-2004	Planning Board - Berlin Village	\$120.16		\$0.38			\$120.54
89-175-0000-0000-2561-2007	Planning Board - Farm Lane	\$188.03		\$0.59			\$188.62
89-175-0000-0000-2562-2008	Planning Board - Pine Woods	\$0.20		\$0.00			\$0.20
89-175-0000-0000-2562-2009	Planning Board - Riverbridge	\$129.83		\$1,109.86		\$1,109.74	\$129.95
89-175-0000-0000-2563-2009	Planning Board - Highland Common Traffic	\$25,354.90		\$48.53			\$25,403.43
89-175-0000-0000-2564-2010	Planning Board - Mongeau Common drive	\$1.94					\$1.94
89-175-0000-0000-2565-2011	Planning Board - Hamlin Summer Road	\$1,029.15		\$0.98			\$1,030.13
89-175-0000-0000-2566-2011	Planning Board - River Run	\$1,201.38		\$1.15			\$1,202.53
89-176-0000-0000-2551-2006	Board of Appeals - Sawyer Hill LLC	\$42.03		\$0.13			\$42.16
89-176-0000-0000-2551-2007	Board of Appeals - Sawyer Hill LLC - Fire	\$85.42		\$0.28			\$85.70
89-176-0000-0000-2552-2006	Board of Appeals - Berlin Woods Dudley Rd	\$160.89		\$0.51			\$161.40
89-176-0000-0000-2553-2011	Board of Appeals - Northbrook Village II	\$5,001.34		\$4.76			\$5,006.10
89-176-0000-0000-2558-2004	Board of Appeals - Whitney Road	\$2,185.40		\$6.96			\$2,192.36
89-176-0000-0000-2559-2003	Board of Appeals - River Run	\$5,497.84		\$5.28			\$5,503.12
89-210-0000-0000-2021-0000	Police Detail	\$896.00	\$25,000.00	\$167,168.00		\$167,884.00	\$25,180.00
89-210-0000-0000-2435-0000	Police Firearms Records Licenses - State	\$0.00		\$4,625.00		\$4,625.00	\$0.00
89-220-0000-0000-2022-0000	Fire Details	\$514.60		\$2,720.00		\$2,890.00	\$344.60
89-220-0000-0000-2023-0000	Fire - Highland Common	\$691.70		\$0.68			\$692.38
	LONG TERM DEBT:						
90-000-0000-0000-2700-0000	Bonds Payable	\$1,632,618.00				\$229,668.00	\$1,402,950.00

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

FY 11 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 or on the Town Accountants web page.

FY 12 Financial Statements are in the process of being audited at the time of submission.

FY 12 Combined Balance Sheet, Schedule A and all supporting documents have been received by the Department of Revenue. Documents can be viewed by appointment.

Free Cash has been Certified for FY12 - to be used in FY13 in the amount of \$580,976.00

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