

**TOWN ACCOUNTANT
SPECIAL FUND ACTIVITY
For the Fiscal Year Ending June 30, 2017**

ACCOUNT NUMBER	FUND NAME	BALANCE 7/1/2016	TRANSFER INTO	RECEIPTS	TRANSFER FROM	EXPENSES	BALANCE 6/30/17
SCHOOL LUNCH:							
12-300-0000-0000-3590-0000	School Lunch	\$13,930.24		\$48,143.55		\$48,456.19	\$13,617.60
HIGHWAY IMPROVEMENTS:							
13-422-0000-0000-3590-0000	Highway Improvements	\$0.00				\$193,256.00	(\$193,256.00)
	Ch 90 Reimbursement not yet received by year end closing.						
RECEIPTS RESERVED FOR APPROPRIATION:							
14-000-3301-0000-3301-0000	Public Safety Highland Common	\$407,508.61	\$54,295.00	\$412,164.24	\$459,083.00		\$414,884.85
14-000-3302-0000-3301-0000	Capital Plan Highland Common	\$94,909.96			\$91,300.00		\$3,609.96
14-232-3305-0000-3590-0000	Ambulance Fund Balance	\$319,232.85		\$98,694.94	\$125,000.00		\$292,927.79
	Ambulance Receivable \$276,822.37						
14-491-3301-0000-3590-0000	Cemetery General Receipts	\$16,900.00		\$12,000.00	\$15,000.00		\$13,900.00
14-491-3302-0000-3590-0000	Cemetery Sale of Lots	\$1,600.00		\$1,800.00	\$800.00		\$2,600.00
14-510-3304-0000-3590-0000	WPAT Loan Repayments	\$94,683.62		\$9,776.60	\$9,523.00		\$94,937.22
OFFSET RECEIPTS:							
15-242-3308-0000-3590-0000	Plumbing and Gas Inspector	\$0.00		\$21,183.03	\$1,059.15	\$20,123.88	\$0.00
15-243-3307-0000-3590-0000	Electrical Inspector	\$0.00		\$24,577.02	\$4,514.20	\$20,062.82	\$0.00
15-433-3309-0000-3590-0000	Transfer Station	\$0.00		\$94,540.55	\$4,540.55	\$90,000.00	\$0.00
REVOLVING FUNDS:							
17-141-1707-0000-3590-0000	Assessors Maps Revolving Fund	\$3,984.49		\$1,399.00			\$5,383.49
17-161-1708-0000-3590-0000	Town Clerks Dog Revolving Fund	\$10,738.56		\$1,363.00		\$414.18	\$11,687.38
17-171-1701-0000-3590-0000	Conservation Wetlands Protection Fund	\$7,900.47		\$525.00		\$110.00	\$8,315.47
17-192-1701-0000-3590-0000	Town Hall Revolving Fund	\$2,222.80		\$12,104.00		\$8,662.73	\$5,664.07
17-192-1703-0000-3590-0000	Police - Insurance Reimbursement	\$0.00		\$2,976.92		\$2,976.92	\$0.00
17-210-1705-0000-3590-0000	Police Special Law Enforcement Fund	\$2,248.96		\$200.00			\$2,448.96
17-241-1702-0000-3560-0000	Inspector Permitting Software	\$1,759.96		\$7,708.40		\$7,421.14	\$2,047.22
17-300-1701-0000-3590-0000	School Circuit Breaker	\$5,368.00		\$32,141.00		\$30,794.00	\$6,715.00
17-300-1703-0000-3590-0000	School Summer Reading Program	\$375.79					\$375.79
17-300-1704-0000-3590-0000	School Rental Revolving	\$1,902.11		\$420.00		\$415.82	\$1,906.29
17-300-1705-0000-3590-0000	Preschool Revolving	\$45,015.46		\$27,908.00		\$28,736.05	\$44,187.41
17-300-1706-0000-3590-0000	School Choice Fund	\$318,091.39		\$127,711.00		\$103,500.00	\$342,302.39
17-300-1708-0000-3590-0000	After School Revolving Fund	\$13,328.99		\$47,235.00		\$36,232.97	\$24,331.02
17-300-1709-0000-3590-0000	Nonresident & Foster Care Tuition	\$1,138.22					\$1,138.22
17-300-1711-0000-3560-0000	BMS Lost Books	\$217.97		\$142.21		\$16.05	\$344.13
17-610-1709-0000-3590-0000	Library Video Fines Fund	\$2,390.46		\$735.79		\$1,000.00	\$2,126.25
17-630-1701-0000-3590-0000	Recreation Fund	\$29,902.71		\$16,096.14		\$16,311.01	\$29,687.84
17-698-1704-0000-3590-0000	Cable Access Revolving	\$19,346.48			\$17,300.23	\$2,046.25	\$0.00
17-698-1705-0000-3560-0000	PEG Access & Cable Related Revolving	\$0.00	\$79,519.43	\$96,669.50		\$8,133.41	\$168,055.52

ACCOUNT NUMBER	FUND NAME	BALANCE 7/1/2016	TRANSFER INTO	RECEIPTS	TRANSFER FROM	EXPENSES	BALANCE 6/30/17
TOWN GRANTS:							
18-122-1701-0000-3590-0000	EECBG - Federal Grant Thru State	\$102.37					\$102.37
18-122-1712-0000-3590-0000	DOER - Green Community Grant	\$0.00		\$30,802.75		\$72,313.00	(\$41,510.25)
18-162-1701-0000-3520-0000	Election Grant	\$0.00		\$1,030.00		\$1,030.00	\$0.00
18-220-1712-0000-3590-0000	Fire - ICS 200 Reimbursement Grant	\$2,160.00				\$2,160.00	\$0.00
18-220-1717-0000-3590-2001	Fire Grant	\$426.36				\$426.36	\$0.00
18-221-1701-0000-3520-0000	Federal VFA Grant - Fire	\$0.00				\$925.28	(\$925.28)
18-221-1714-0000-3520-2015	Federal EMPG Grant - FFY2015	\$0.00				\$2,460.00	(\$2,460.00)
18-221-1714-0000-3520-2016	Federal EMPG Grant - FFY2016	\$0.00				\$1,698.69	(\$1,698.69)
18-296-1703-0000-3520-2014	FY14 911 Training Grant	(\$727.53)		\$1,235.63		\$508.10	\$0.00
18-296-1703-0000-3520-2015	FY15 911 Training Grant	(\$1,931.00)		\$1,931.00			\$0.00
18-296-1705-0000-3520-2015	911 Support and Incentive Grant	(\$8,893.94)		\$8,893.94			\$0.00
18-296-1706-0000-3520-2016	FY16 911 Grant	(\$4,775.93)		\$9,534.01		\$4,758.08	\$0.00
18-510-1702-0000-3590-0000	Public Health Emergency Response	\$5,560.06					\$5,560.06
18-510-1709-0000-3590-0000	Board of Health - Septic Loan Grant	\$46,791.76					\$46,791.76
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	\$2.42		\$7,120.00		\$7,122.42	\$0.00
18-541-1704-0000-3590-0000	Council on Aging - BEAT Grant	\$4.70				\$4.70	\$0.00
18-610-1703-0000-3590-0000	Library LIG & MEG Grant	\$3,598.28		\$3,266.27		\$438.13	\$6,426.42
18-631-1701-0000-3590-0000	Arts Lottery Grant - Cultural Council	\$3,633.85		\$4,401.75		\$4,373.19	\$3,662.41
SCHOOL GRANTS:							
22-300-3501-0000-3590-2007	Health Grant 2007	\$687.53					\$687.53
22-300-3505-0000-3590-0000	Sped Early Childhood Grant	\$0.00				\$1,384.92	(\$1,384.92)
22-300-3511-0000-3590-0000	Teachers Quality Grant - Federal	\$201.13		\$3,765.00		\$4,275.31	(\$309.18)
22-300-3512-0000-3590-0000	Sped Program Improvement Grant	\$1,167.75		\$2,288.65		\$2,756.40	\$700.00
22-300-3519-0000-3590-0000	Title I - Federal Grant	\$2,001.37		\$17,288.00		\$31,902.37	(\$12,613.00)
22-300-3522-0000-3590-2003	Small Rural School Grant - Federal	\$21,589.56		\$2,000.00		\$22,499.00	\$1,090.56
22-300-3525-0000-3590-0000	Sped 94 142 Grant - Federal	\$4,198.67		\$43,022.00		\$50,452.25	(\$3,231.58)
22-300-3532-0000-3590-0000	Early Childhood Sped Improvement Grant	\$469.37		\$1,300.00		\$469.37	\$1,300.00
22-300-3533-0000-3520-0000	PD Revised Framework & Stand	\$0.00		\$2,000.00			\$2,000.00
CAPITAL PROJECTS:							
30-000-0000-0000-3590-0000	School	\$5,141.03					\$5,141.03
31-000-0000-0000-3590-0000	Public Safety and Municipal Building	\$34.92					\$34.92
35-221-2017-0035-5700-0900	Ladder/Quint Truck (Fire & EMS)	\$0.00	#####	\$576,067.00		\$271,534.00	\$428,466.00
	Temp Borrowing - not yet not permanently						
36-422-2016-0021-5700-0900	Procurement for the New Highway Barn	\$136,477.39				\$21,306.60	\$115,170.79
36-422-2017-0033-5700-0900	New Highway Barn			\$3,800,000.00		\$1,255,566.00	\$2,544,434.00
	Temp Borrowing - not yet not permanently						

ACCOUNT NUMBER	FUND NAME	BALANCE 7/1/2016	TRANSFER INTO	RECEIPTS	TRANSFER FROM	EXPENSES	BALANCE 6/30/17
	GIFTS AND DONATIONS:						
40-000-3616-0000-3590-0000	Flag and Relief Fund	\$99.00					\$99.00
40-122-3500-0000-3590-0000	Selectmen - Clock Striking Fund	\$3,658.65		\$31.48			\$3,690.13
40-122-3501-0000-3590-0000	Selectmen - World War II Fund	\$78.12		\$1.79			\$79.91
40-122-3506-0000-3590-0000	Cultural Activities & Facilities	\$755,999.56		\$2,625.00	\$633,440.00		\$125,184.56
40-141-3611-0000-3590-0000	Assessors Personnel - Mall	\$735.45					\$735.45
40-175-3601-0000-3590-0000	Planning Board - Affordable Housing	\$191,978.00					\$191,978.00
40-175-3602-0000-3590-0000	Senior/Affordable Housing - Highland Comm	\$353,999.78		\$4,102.75			\$358,102.53
40-177-3601-0000-3590-0000	Community Garden Donations	\$1,094.50		\$230.00			\$1,324.50
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	\$2,242.00		\$423.70			\$2,665.70
40-210-3608-0000-3590-0000	Police - Dare Donations	\$2,109.43				\$462.60	\$1,646.83
40-220-3601-0000-3590-0000	Fire - Donations	\$759.40				\$620.00	\$139.40
40-221-3601-0000-3580-0000	Fire & EMS Donations	\$0.00		\$100.00			\$100.00
40-300-3612-0000-3590-0000	School Donations	\$11,518.94		\$500.00		\$3,902.65	\$8,116.29
40-300-3614-0000-3590-0000	Student Activity Fund	\$8,568.65		\$6,241.39		\$6,831.72	\$7,978.32
40-422-3613-0000-3590-0000	Highway Donations	\$100.00					\$100.00
40-433-3600-0000-3590-0000	Board of Health Compost Bins	\$1,268.31					\$1,268.31
40-541-3618-0000-3590-0000	Council on Aging Donations	\$1,495.71		\$4,626.91		\$5,249.59	\$873.03
40-610-3609-0000-3590-0000	Library Donations	\$580.73					\$580.73
40-691-3601-0000-3590-0000	Historical Comm. Donation	\$634.51					\$634.51
40-698-3601-0000-3590-0000	Cable Donations - PEG Grant	\$62,219.20			\$62,219.20		\$0.00
	NON - EXPENDABLE TRUST FUNDS:						
82-001-3510-0000-3590-0000	Nancy Young - School	\$1,500.00					\$1,500.00
82-001-3511-0000-3590-0000	Ella Fosgate - 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
82-422-3509-0000-3590-0000	Highway - Mary Keyes	\$2,449.03					\$2,449.03
82-491-3515-0000-3590-0000	Cemetery - Hartshom-Sons of Union Vets	\$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	\$150,896.54		\$7,200.00			\$158,096.54
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	\$4,189.98		\$51.18			\$4,241.16
84-001-3511-0000-3590-0000	Ella Fosgate - Memorial Fund	\$368.13		\$2.85			\$370.98
84-001-3512-0000-3590-0000	Anna Hunt - General	\$322.77		\$14.19			\$336.96
84-001-3513-0000-3590-0000	Charity Fund	\$1,835.37		\$47.52			\$1,882.89
84-122-3518-0000-3590-0000	Selectmen - Mable Marble Scholarship	\$5,017.12		\$3,002.27		\$5,000.00	\$3,019.39
84-171-3519-0000-3590-0000	Conservation - Open Space	#####		\$54,942.64		\$676,377.39	\$628,946.89
84-300-3521-0000-3590-0000	School - Hoffman Fund	\$885.34		\$7.50		\$100.00	\$792.84
84-422-3509-0000-3590-0000	Highway - Mary Keyes	\$5,159.55		\$68.68			\$5,228.23
84-491-3515-0000-3590-0000	Cemetery - Hartshom-Sons of Union Vets	\$1,341.09		\$13.06			\$1,354.15
84-491-3517-0000-3590-0000	Cemetery - Flower and Perpetual Care	\$1,518.93		\$323.82		\$1,006.23	\$836.52
84-610-3514-0000-3590-0000	Library	\$17,682.39		\$111.75			\$17,794.14
	STABILIZATION FUND:						
85-000-0000-0000-3590-0000	Stabilization Fund	\$608,008.53	#####	\$2,477.37			\$728,531.73

ACCOUNT NUMBER	FUND NAME	BALANCE 7/1/2016	TRANSFER INTO	RECEIPTS	TRANSFER FROM	EXPENSES	BALANCE 6/30/17
AGENCY FUNDS:							
89-122-0000-0000-2552-0000	Selectmen - Sullivan Hayes Expenses	\$150.00					\$150.00
89-146-0000-0000-2432-0000	Collector Demands	\$0.00		\$16,865.00		\$16,840.00	\$25.00
89-171-0000-0000-2551-2012	Conservation Comm - Berlin Farms	\$751.79		\$0.36			\$752.15
89-175-0000-0000-2555-0000	Planning Board - Highland Commons	\$57.57		\$0.09			\$57.66
89-175-0000-0000-2557-2005	Planning Board - Indian Rock Estates	\$1,987.81		\$2.99			\$1,990.80
89-175-0000-0000-2558-2006	Planning Board - Kendall Homes	\$73.50		\$0.11			\$73.61
89-175-0000-0000-2560-2004	Planning Board - Berlin Village	\$121.38		\$0.18			\$121.56
89-175-0000-0000-2561-2007	Planning Board - Farm Lane	\$189.93		\$0.28			\$190.21
89-175-0000-0000-2563-2009	Planning Board - Highland Common Traffic	\$17,676.26		\$26.55			\$17,702.81
89-175-0000-0000-2565-2011	Planning Board - Hamlin Summer Road	\$1,031.71		\$0.48			\$1,032.19
89-175-0000-0000-2566-2011	Planning Board - River Run	\$1,204.42		\$0.60			\$1,205.02
89-175-0000-0000-2567-2013	Planning Board - Growing Room Project	\$3,186.62		\$1.58			\$3,188.20
89-175-0000-0000-2570-2017	Planning Board - Plastride Sawyer Hill	\$0.00		\$5,501.78		\$4,209.47	\$1,292.31
89-176-0000-0000-2553-2011	Board of Appeals - Northbrook Village II	\$5,014.02		\$2.50			\$5,016.52
89-176-0000-0000-2554-2014	Board of Appeals - Green Acres Rhodes	\$403.01		\$0.24			\$403.25
89-176-0000-0000-2556-0000	Board of Appeals - The Capes of Berlin	\$0.00		\$3,500.55			\$3,500.55
89-176-0000-0000-2558-2004	Board of Appeals - Whitney Road	\$2,207.50		\$3.32			\$2,210.82
89-176-0000-0000-2559-2003	Board of Appeals - River Run	\$5,511.72		\$2.74			\$5,514.46
89-210-0000-0000-2021-0000	Police Detail	(\$18,110.50)		\$296,810.04		\$286,499.29	(\$7,799.75)
	Police Detail Receivable \$43,072.75						
89-210-0000-0000-2435-0000	Police Firearms Records Licenses - State	\$1,500.00		\$4,750.00		\$4,975.00	\$1,275.00
89-220-0000-0000-2022-0000	Fire Details	\$908.35		\$2,900.00		\$2,890.00	\$918.35
89-220-0000-0000-2023-0000	Fire - Highland Common	\$693.48		(\$693.48)			\$0.00
89-221-0000-0000-2022-0000	Fire & EMS Detail	\$0.00		\$2,700.00		\$2,520.00	\$180.00
LONG TERM DEBT:							
90-000-0000-0000-2700-0000	Bonds Payable	\$724,505.00				\$359,523.00	\$364,982.00

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

FY 16 Financial Statements have been successfully audited by CliftonLarsonAllen from Burlington, MA. Audited Financial Statements can be viewed by appointment in the Accountant's office or on the Town Accountants web page.

FY 17 Financial Statements are in the process of being audited at the time of submission by CliftonLarsonAllen, Burlington, Ma.

FY 17 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 FY17 - to be used in FY18 in the amount of \$867,100

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