

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE FISCAL YEAR ENDED JUNE 30, 2006

	<u>General</u>	<u>Stabilization</u>	<u>School Construction</u>	<u>Community Preservation</u>
REVENUES:				
Real estate and personal property taxes	\$ 5,667,452	\$	\$	
Motor vehicle and other excise taxes	524,517			
Community preservation surcharges	-			135,638
Charges for services	3,570			
Trash disposal	343,271			
Intergovernmental	1,258,644		1,717,536	129,606
Penalties and interest on taxes	21,623			
Licenses, permits and fees	310,193			
Fines and forfeitures	54,653			
Departmental	61,559			
Contributions	-			
Investment income	90,125	1,033		4,578
TOTAL REVENUES	<u>8,335,607</u>	<u>1,033</u>	<u>1,717,536</u>	<u>269,822</u>
EXPENDITURES:				
Current:				
General government	686,974			152,217
Public Safety	1,631,629			
Education	3,139,847		3,096,320	
Public works	412,195			
Trash disposal	319,023			
Health and human services	28,993			
Culture and recreation	168,082			
Pension benefits	742,977			
Employee benefits	560,176			
Property and liability insurance	178,301			
State and county charges	93,429			
Debt service:				
Principal	75,000			
Interest	172,171			
TOTAL EXPENDITURES	<u>8,208,797</u>	<u>0</u>	<u>3,096,320</u>	<u>152,217</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>126,810</u>	<u>1,033</u>	<u>(1,378,784)</u>	<u>117,605</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	284,098			
Premium from issuance of short-term notes	40,681			
Transfers out	<u>(204,450)</u>	<u>(53,500)</u>		
TOTAL OTHER FINANCING SOURCES (USES)	<u>120,329</u>	<u>(53,500)</u>	<u>0</u>	<u>0</u>
NET CHANGE IN FUND BALANCES	247,139	(52,467)	(1,378,784)	117,605
FUND BALANCES AT BEGINNING OF YEAR	<u>502,889</u>	<u>72,472</u>	<u>(235,368)</u>	<u>129,535</u>
FUND BALANCES AT END OF YEAR	<u>\$ 750,028</u>	<u>\$ 20,005</u>	<u>\$ (1,614,152)</u>	<u>\$ 247,140</u>

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE FISCAL YEAR ENDED JUNE 30, 2006

	Coast Guard Houses	Nonmajor Governmental Funds	Total Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
<u>REVENUES:</u>			
Real estate and personal property taxes	\$	\$	\$ 5,667,452
Motor vehicle and other excise taxes			524,517
Community preservation surcharges			135,638
Charges for services		106,806	110,376
Trash disposal			343,271
Intergovernmental		270,359	3,376,145
Penalties and interest on taxes			21,623
Licenses, permits and fees		285,899	596,092
Fines and forfeitures			54,653
Departmental		23,738	85,297
Contributions		93,018	93,018
Investment income		1,762	97,498
TOTAL REVENUES	<u>0</u>	<u>781,582</u>	<u>11,105,580</u>
<u>EXPENDITURES:</u>			
Current:			
General government	4,242	242,026	1,085,459
Public Safety		119,658	1,751,287
Education		250,559	6,486,726
Public works		88,346	500,541
Trash disposal			319,023
Health and human services		3,271	32,264
Culture and recreation		130,565	298,647
Pension benefits			742,977
Employee benefits			560,176
Property and liability insurance			178,301
State and county charges			93,429
Debt service:			
Principal			75,000
Interest			172,171
TOTAL EXPENDITURES	<u>4,242</u>	<u>834,425</u>	<u>12,296,001</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(4,242)</u>	<u>(52,843)</u>	<u>(1,190,421)</u>
<u>OTHER FINANCING SOURCES (USES):</u>			
Transfers in	30,000	204,450	518,548
Premium from issuance of short-term notes			40,681
Transfers out		(173,723)	(431,673)
TOTAL OTHER FINANCING SOURCES (USES)	<u>30,000</u>	<u>30,727</u>	<u>127,556</u>
NET CHANGE IN FUND BALANCES	25,758	(22,116)	(1,062,865)
FUND BALANCES AT BEGINNING OF YEAR	<u>(2,073,397)</u>	<u>184,795</u>	<u>(1,419,074)</u>
FUND BALANCES AT END OF YEAR	\$ <u>(2,047,639)</u>	\$ <u>162,679</u>	\$ <u>(2,481,939)</u>