

TOWN ACCOUNTANT

To the Honorable Board of Selectmen:

Submitted herewith is the annual report for the fiscal year ended June 30, 2009. This report includes the following:

- A 10 Year Financial History Overview
- A Combined Balance Sheet of All Funds
- General Fund –
 - Balance Sheet
 - Statement of State & Local Receipts – Budget Vs Actual
 - Statement of Revenues, Expenditures and Changes in Fund Equity
 - Summary of Appropriations & Expenditures
- Community Preservation Act Fund
 - Balance Sheet
 - Statement of Revenues, Expenditures and Changes in Fund Equity
 - Community Preservation Fund Report – Form CP2
 - Summary of Appropriations & Expenditures
- Special Revenue Funds
 - Town – Statement of Revenue, Expenditures and Changes in Fund Equity
 - School – Statement of Revenue, Expenditures and Changes in Fund Equity
- Capital Project Funds
 - Balance Sheet
 - Statement of Revenue, Expenditures and Changes in Fund Equity
 - Summary of Appropriations and Expenditures
- Sewer Enterprise Fund
 - Balance Sheet
 - User Charges & Other Revenues – Budget VS Actual- Cash Basis
 - Statement of Revenues, Expenditures and Changes in Retained Earnings
 - Summary of Appropriations & Expenditures
- Water Enterprise Fund
 - Balance Sheet
 - User Charges & Other Revenues – Budget VS Actual- Cash Basis
 - Statement of Revenues, Expenditures and Changes in Retained Earnings
 - Summary of Appropriations & Expenditures
- Solid Waste Fund
 - Balance Sheet

User Charges & Other Revenues – Budget VS Actual- Cash Basis
Statement of Revenues, Expenditures and Changes in Retained Earnings
Summary of Appropriations & Expenditures

- Trust Funds
Statement of Revenue, Expenditures and Changes in Fund Equity
- Agency Fund
Balance Sheet
- Long Term Debt Account Group
Balance Sheet – General Long Term Debt
- Other Information
Reserve Fund Transfers – All Funds
Allowance for Abatements and Exemptions – Fiscal Year Activity

I would first like to thank the Town Administrator and the Board of Selectmen for the opportunity to serve the town of Marshfield. I have enjoyed my first year here and look forward to working with the Town of Marshfield for many more.

I also would like to thank the staff for their warm welcome as well as their assistance and support this first year in Marshfield: Assistant Town Accountant Susan Flynn and Accounts payable Clerk Kim Garrell.

Respectfully Submitted,

Barbara A. Costa
Town Accountant

**TOWN OF MARSHFIELD
10 YEAR - FINANCIAL HISTORY
Various Information**

<u>Fiscal Year</u>	<u>General Fund Certified Free Cash</u>	<u>Property Tax Rate</u>	<u>Sewer Enterprise Certified Available Funds</u>	<u>Water Enterprise Certified Available Funds</u>	<u>Solid Waste Enterprise Certified Available Funds</u>
2009	2,248,761	9.99	1,117,273	839,974	1,305,926
2008	1,277,723	8.72	991,471	2,531,139	1,174,841
2007	1,857,603	8.14	1,139,395	2,477,415	1,490,058
2006	1,801,458	8.31	1,873,440	2,011,512	861,827
2005	2,345,744	8.65	1,558,567	2,031,426	637,218
2004	2,636,727	9.71	982,346	2,224,670	167,845
2003	3,417,797	11.27	1,716,402	1,941,831	601,135
2002	3,997,098	12.71	852,280	1,658,910	505,801
2001	5,229,698	15.63	1,446,167	1,602,653	1,093,186
2000	5,803,026	15.06	1,500,665	1,076,830	2,095,509

<u>Fiscal Year</u>	<u>Snow & Ice Expenditures</u>	<u>State Aid Town (All But Ch 70)</u>	<u>State Aid School (Ch 70)</u>	<u>Property Taxes Outstanding June 30th</u>	<u>Tax Liens Outstanding June 30th</u>
2009	907,840	4,525,008	13,086,402	1,121,328	954,744
2008	430,366	4,668,725	14,129,652	1,324,705	507,568
2007	187,895	4,699,269	13,627,416	873,153	667,565
2006	367,572	4,314,499	12,057,258	685,761	521,506
2005	930,015	4,100,393	11,635,063	698,576	660,105
2004	353,963	4,145,874	11,635,063	641,734	569,611
2003	422,358	4,003,334	11,768,546	513,706	533,592
2002	167,597	4,669,251	11,768,546	536,088	678,750
2001	275,471	3,535,924	11,462,734	662,328	1,135,514
2000	176,307	3,164,383	10,688,009	961,311	1,018,939

<u>Fiscal Year</u>	<u>Stabilization Fund Balance at June 30th</u>	<u>Stabilization Fund Balance at June 30th as a % of Total General Fund Operating Budget</u>	<u>Total Debt Outstanding (Principal) at June 30th - All Funds</u>	<u>Debt Service Budget (P & I) as a % of Total Operating Budget - All Funds</u>	<u>Town's Bond Rating</u>
2009	1,522,499	2.13%	38,142,828	6.29%	AA- (S&P) Aa3 (Moody's)
2008	629,704	0.88%	36,105,485	7.72%	AA- (S&P) Aa3 (Moody's)
2007	1,794,168	2.72%	40,898,130	7.70%	AA- (S&P) Aa3 (Moody's)
2006	1,280,860	2.02%	39,925,575	8.27%	AA- (S&P) Aa3 (Moody's)
2005	4,360,609	7.05%	44,192,848	8.35%	AA- (S&P) Aa3 (Moody's)
2004	7,387,655	12.52%	44,267,452	8.57%	AA- (S&P) Aa3 (Moody's)
2003	10,211,620	18.21%	47,036,545	7.03%	AA- (S&P) Aa3 (Moody's)
2002	10,099,600	16.98%	32,481,043	5.91%	AA- (S&P) Aa3 (Moody's)
2001	7,486,397	13.83%	35,292,529	7.42%	AA- (S&P) Aa3 (Moody's)
2000	4,302,415	8.94%	7,683,135	6.39%	A1
1999	2,217,662	5.09%	7,838,531	6.05%	A1

Town of Marshfield Combined Balance Sheet - All Funds Fiscal Year 2009							
	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND	ENTERPRISE FUNDS	TRUST & AGENCY FUNDS	GENERAL LONG TERM OBLIGATIONS	TOTALS (MEMORANDUM ONLY)
ASSETS			30 AND 0002				
CASH	4,518,406.81	8,768,427.14	1,590,191.33	11,342,164.48	4,336,491.25		30,555,681.01
RECEIVABLES:							
PERSONAL PROPERTY TAXES	27,628.27						27,628.27
REAL ESTATE TAXES	1,073,188.38						1,073,188.38
COMMUNITY PRESERVATION SURCHARGE	0.00	20,511.39					20,511.39
DEFERRED REAL ESTATE TAXES	256,163.57						256,163.57
TAX LIENS RECEIVABLE	994,744.35						994,744.35
TAX POSSESSIONS	367,049.82						367,049.82
TAXES IN LITIGATION	0.00						0.00
MOTOR VEHICLE EXCISE	427,382.07						427,382.07
BOAT EXCISE	29,685.02						29,685.02
AMBULANCE SERVICE USER CHARGES	454,497.19						454,497.19
UTILITY CHARGES	0.00			1,059,297.89			1,059,297.89
VETERANS BENEFITS	5,036.48						5,036.48
UTILITY LIENS	0.00			92,824.95			92,824.95
BETTERMENTS	1,039.02			3,633,447.51			3,634,486.53
SPECIAL ASSESSMENTS	0.00			6,392.58			6,392.58
DUE FROM OTHER GOVERNMENTS:							
FROM COMMONWEALTH OF MASS-REVENUE	0.00	0.00	80,521.18				80,521.18
FROM COMMONWEALTH OF MASS-HIGHWAY		164,790.86					164,790.86
MASS WATER POLLUTION ABATEMENT TRUST	1,576,710.31			246,600.66			1,823,310.97
VACATION IN ADVANCE	0.00						0.00
BONDS AUTHORIZED	0.00			0.00		4,591,000.00	4,591,000.00
AMOUNT TO BE PROVIDED FOR NOTES PAYABLE	0.00		352,000.00	0.00			352,000.00
AMOUNT TO BE PROVIDED FOR BONDS PAYABLE	0.00			9,797,097.12		28,345,730.93	38,142,828.05
TOTAL ASSETS	9,691,531.29	8,953,729.39	2,022,712.51	26,177,825.19	4,336,491.25	32,936,730.93	84,119,020.56

Town of Marshfield Combined Balance Sheet - All Funds Fiscal Year 2009							
	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND	ENTERPRISE FUNDS	TRUST & AGENCY FUNDS	GENERAL LONG TERM OBLIGATIONS	TOTALS (MEMORANDUM ONLY)
LIABILITIES							
WARRANTS PAYABLE	0.00	0.00	0.00	0.00	0.00		0.00
ACCRUED PAYROLLS PAYABLE	0.00	0.00	0.00	0.00	0.00		0.00
AMOUNTS WITHHELD FROM EMPLOYEES	0.00				0.00		0.00
PREPAID PROPERTY TAXES / BEACH STICKERS	89,781.39	2,736.35					92,517.74
ALLOWANCE FOR ABATEMENTS & EXEMPTIONS	447,102.15						447,102.15
DEFERRED REVENUE:							
PROPERTY TAXES	653,714.50	20,511.39					674,225.89
DEFERRED REAL ESTATE TAXES	256,163.57						256,163.57
TAX LIENS & POSSESSIONS	1,321,794.17						1,321,794.17
TAXES IN LITIGATION	0.00						0.00
MOTOR VEHICLE EXCISE	427,382.07						427,382.07
BOAT EXCISE	29,685.02						29,685.02
AMBULANCE SERVICE	454,497.19						454,497.19
DEPARTMENTAL	5,036.48						5,036.48
UTILITY CHARGES				1,059,297.89			1,059,297.89
UTILITY LIENS				92,824.95			92,824.95
BETTERMENTS				3,631,515.87			3,631,515.87
SPECIAL ASSESSMENTS	1,039.02			8,324.22			9,363.24
INTERGOVERNMENTAL	1,576,710.31	164,790.86	80,321.18	246,600.66			2,068,623.01
AGENCY FUND LIABILITIES:							
AGENCY FUND LIABILITIES:							0.00
STUDENT ACTIVITIES							
POLICE DETAILS					156,877.12		156,877.12
FIRE DETAILS					(98,409.32)		(98,409.32)
TAXES HELD FOR STATE					(1,232.89)		(1,232.89)
GUARANTEE DEPOSITS					15,455.83		15,455.83
TAILINGS					439,539.06		439,539.06
DEPOSITS HELD					6,293.71		6,293.71
AMOUNTS WITHHELD FROM EMPLOYEES :					15,658.12		15,658.12
HEALTH INSURANCE							0.00
LIFE INSURANCE					497,296.20		497,296.20
DENTAL INSURANCE					17,163.68		17,163.68
CANCER INSURANCE					53,816.07		53,816.07
BONDS AUTHORIZED & UNISSUED				0.00	1,978.20	4,591,000.00	4,591,000.00

Town of Marshfield
Combined Balance Sheet - All Funds
Fiscal Year 2009

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND	ENTERPRISE FUNDS	TRUST & AGENCY FUNDS	GENERAL LONG TERM OBLIGATIONS	TOTALS (MEMORANDUM ONLY)
DEBT PAYABLE:							
BOND ANTICIPATION NOTES			352,000.00	0.00			352,000.00
BONDS PAYABLE				9,797,097.12		28,345,730.93	38,142,828.05
TOTAL LIABILITIES	5,262,905.87	188,038.60	432,521.18	14,835,660.71	1,104,435.78	32,936,730.93	54,760,293.07

Town of Marshfield Combined Balance Sheet - All Funds Fiscal Year 2009							
	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND	ENTERPRISE FUNDS	TRUST & AGENCY FUNDS	GENERAL LONG TERM OBLIGATIONS	TOTALS (MEMORANDUM ONLY)
FUND BALANCE							
RESERVED FUND BALANCE:							
ENCUMBRANCES	393,648.92	0.00		169,002.67			562,651.59
CONTINUED APPROPRIATIONS	261,552.86	4,750,279.31	0.00	5,947,645.13			10,959,477.30
RESERVED FOR COMMUNITY HOUSING		26,828.00					
RESERVED FOR LAND FUND ARTICLE	0.00						0.00
RESERVED FOR EXPENDITURES	904,250.00			900,000.00			1,804,250.00
RESERVED FOR FUTURE DEBT SERVICE				544,365.00			544,365.00
RESERVED FOR RATE REDUCTION				0.00			0.00
UNRESERVED FUND BALANCE:							0.00
APPROPRIATION DEFICITS	0.00						0.00
UNPROVIDED ABATEMENTS & EXEMPTIONS	0.00						0.00
DESIGNATED	0.00	3,472,779.86	1,590,191.33	517,976.68	3,232,055.47		8,813,003.34
UNDESIGNATED	2,869,173.64	515,803.62					3,384,977.26
RETAINED EARNINGS ENTERPRISE				3,263,175.00			3,263,175.00
TOTAL FUND BALANCE	4,428,625.42	8,765,690.79	1,590,191.33	11,342,164.48	3,232,055.47	0.00	29,331,895.49
TOTAL LIABILITIES & FUND EQUITY	9,691,531.29	8,953,729.39	2,022,712.51	26,177,825.19	4,336,491.25	32,936,730.93	84,119,020.56

**TOWN OF MARSHFIELD
BALANCE SHEET
June 30, 2009**

GENERAL FUND

ASSETS

Cash		\$ 4,518,406.81
Receivables:		
Real Estate Taxes:		
Levy of 2008	2,499.17	
Levy of 2009	<u>1,070,689.21</u>	
	1,073,188.38	
Personal Property Taxes:		
Levy of 2009	10,316.37	
Levy of 2008	6,336.68	
Levy of 2007	4,710.48	
Levy of 2006	2,241.31	
Levy of 2005	2,618.64	
Levy of 2004	<u>1,404.79</u>	
	27,628.27	
Total Property Taxes		1,100,816.65
Deferred Real Estate Taxes		256,163.57
Tax Liens		954,744.35
Tax Possessions		367,049.82
Tax Possessions - Sheriff's Sales		
Taxes in Litigation		
Motor Vehicle Excise:		
Levy of 2009	176,266.08	
Levy of 2008	102,710.92	
Levy of 2007	41,395.39	
Levy of 2006	28,168.26	
Levy of 2005	25,639.90	
Levy of 2004	17,592.50	
Levy of 2003	18,252.62	
Levy of 2002	17,356.40	
Levy of 2001 & Prior	-	
Total Motor Vehicle Excise		427,382.07
Boat Excise:		
Levy of 2009	10,448.13	
Levy of 2008	6,397.33	
Levy of 2007	5,578.56	
Levy of 2006	3,647.00	
Levy of 2005	<u>3,614.00</u>	
Total Boat Excise		29,685.02
Special Assessments		1,039.02
Due from Commonwealth		-
Massachusetts Water Pollution Abatement Trust		1,576,710.31
Vacation Advance		-
Departmental:		
Veterans		5,036.48
Ambulance		<u>454,497.19</u>
Total Assets		<u><u>\$ 9,691,531.29</u></u>

**TOWN OF MARSHFIELD
BALANCE SHEET
June 30, 2009**

GENERAL FUND

LIABILITIES & FUND EQUITY

Liabilities:

Warrants Payable	\$	-
Salary Payable		-
Amounts Withheld from Employees		-
Prepaid Property Tax		89,781.39

Allowance for Abatement & Exemptions:

Levy of 2009	150,758.94	
Levy of 2008	185,454.42	
Levy of 2007	77,651.94	
Levy of 2006	9,021.47	
Levy of 2005	303.27	
Levy of 2004	10,962.00	
Levy of 2003	12,061.90	
Levy of 2001	888.21	
Total Allowance for Abatements & Exemptions	<u> </u>	447,102.15

Deferred Revenue:

Property Taxes	653,714.50	
Deferred Real Estate Taxes	256,163.57	
Tax Liens	954,744.35	
Tax Possessions	367,049.82	
Taxes in Litigation	-	
State	1,576,710.31	
Motor Vehicle Excise	427,382.07	
Boat Excise	29,685.02	
Departmental - Veteran's Benefits	5,036.48	
Ambulance	454,497.19	
Special Assessments	1,039.02	
Total Deferred Revenue	<u> </u>	4,726,022.33

Total Liabilities

5,262,905.87

Fund Equity:

Reserved for Encumbrances	393,648.92	
Reserved for Continuing Appropriations	261,552.86	
Reserved for Expenditure	904,250.00	
Reserved for Land Fund Article	-	
Reserved for Snow and Ice Deficit & Court Judgement	-	
Reserved for Unprovided Abatements/Exemptions	-	
Unreserved Fund Equity	2,869,173.64	

Total Fund Equities

4,428,625.42

Total Liabilities and Fund Equity

\$ 9,691,531.29

TOWN OF MARSHFIELD
State & Local Receipts - Budget vs. Actual
General Fund
Fiscal Year 2009

	<u>Fiscal 2009 Budget</u>	<u>Fiscal 2009 Actual</u>	<u>Excess/ (Deficiency)</u> <u>to Budget</u>	<u>%</u>
Local receipts:				
Motor vehicle excise	\$2,900,000.00	3,065,096.20	\$165,096.20	105.69%
Other excise	80,000.00	73,915.03	(6,084.97)	92.39%
Penalties and interest on taxes/excises	200,000.00	333,511.47	133,511.47	166.76%
Payments in lieu of taxes	32,000.00	34,614.69	2,614.69	108.17%
Departmental revenue - Ambulance	810,000.00	896,372.20	86,372.20	110.66%
Fees	230,000.00	256,743.47	26,743.47	111.63%
Rentals	0.00	0.00	0.00	
Departmental revenue - Libraries	18,000.00	17,325.77	(674.23)	96.25%
Departmental revenue - Cemeteries	34,000.00	32,199.50	(1,800.50)	94.70%
Other departmental revenue	45,000.00	144,027.47	99,027.47	320.06%
Licenses and permits	525,000.00	675,211.09	150,211.09	128.61%
Special assessments	0.00	0.00	0.00	
Fines and forfeits	7,000.00	10,300.00	3,300.00	147.14%
Investment income	300,000.00	213,573.42	(86,426.58)	71.19%
Miscellaneous recurring - Medicaid	107,525.00	192,601.29	85,076.29	179.12%
Miscellaneous non-recurring - St/Fed/Other	0.00	0.00	0.00	
Miscellaneous non-recurring	0.00	0.00	0.00	
Total local	\$5,288,525.00	\$5,945,491.60	\$656,966.60	112.42%
State receipts:				
School aid CH 70	\$14,624,362.00	\$ 13,086,402.00	(\$1,537,960.00)	89.48%
Tuition of State Wards	\$0.00	\$ -	\$0.00	
Urban Redevelopment	\$0.00	\$ 61,474.00	\$61,474.00	
School construction	1,506,956.00	1,506,956.00	0.00	100.00%
Charter Tuition Assessment Reimb	21,432.00	21,534.00	102.00	100.48%
Lottery, beano etc	2,493,418.00	2,250,444.00	(242,974.00)	90.26%
Additional assistance	202,756.00	182,998.00	(19,758.00)	90.26%
Police Career Incentive	168,799.00	146,374.36	(22,424.64)	86.72%
Veterans benefits	270,400.00	250,422.00	(19,978.00)	92.61%
Exemptions-vets, etc	73,525.00	77,213.00	3,688.00	105.02%
Exemptions-elderly	19,578.00	26,606.00	7,028.00	135.90%
State owned land	987.00	987.00	0.00	100.00%
Charter School Capital Facility	0.00	0.00	0.00	
Total state	\$19,382,213.00	\$17,611,410.36	(\$1,770,802.64)	90.86%
Total local & state	\$24,670,738.00	\$23,556,901.96	(\$1,113,836.04)	95.49%

**TOWN OF MARSHFIELD
GENERAL FUND
REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY
Year Ended June 30, 2009**

Revenues:

Property Taxes	\$44,040,904.17
Motor Vehicle Excise	3,065,096.20
Boat & Other Excise	73,915.03
Payments in lieu of taxes	34,614.69
Licenses and permits	675,211.09
Penalties and Interest on taxes/excises	333,511.47
Investment Income	213,573.42
Fees	52,649.38
Rentals	0.00
Special Assessments	0.00
Fines and Forfeits	10,300.00
Departmental - Ambulance	896,372.20
Departmental - Library	17,325.77
Departmental - Cemetery	32,199.50
Other Departmental Revenue	144,027.47
Intergovernmental - State Aid	17,611,410.36
Miscellaneous - Settlement	586,530.54
Medicaid Reimbursement	192,601.29
Total Revenues	67,980,242.58

Expenditures:

General Government	2,247,398.34
Public Safety	8,326,147.43
Education	38,739,443.62
Public Works	3,369,308.90
Human Services	895,298.22
Culture and Recreation	748,492.75
Debt Service	4,903,927.85
State and County Assessments	593,075.28
Unclassified	9,725,040.07
Total Expenditures	69,548,132.46

Revenue over (under) expenditures **(1,567,889.88)**

Other Financing Sources (Uses):

Transfers in from Special Revenue Funds	93,000.00
Transfer in from Trust and Agency Funds	35,000.00
Transfer in from Enterprise Funds	1,624,010.00
Transfer to Stabilization Fund	(874,001.00)
Transfer to Articles	(52,770.00)
Total Other Financing Sources (Uses)	825,239.00

**Revenues and other financing sources over (under) expenditures
and other financing uses** **(742,650.88)**

Fund Equity Beginning of Year	5,171,276.30
Fund Equity End of Year	<u>\$4,428,625.42</u>

TOWN OF MARSHFIELD
GENERAL FUND
APPROPRIATIONS & EXPENDITURES
Year Ended June 30, 2009

Account Description	Balance 7/1/2008	Appropriations	Expenditures	Reserve Fund Transfers	Encumbrance	Transfers In (Out)	Closed to Revenue	Balance 6/30/2009
State & County Assessments	-	77,668.00	77,668.28	-	-	-	(0.28)	-
County Tax	-	12,470.00	10,044.00	-	-	-	2,426.00	-
Special Education	-	70,033.00	70,033.00	-	-	-	-	-
Mosquito Control	-	7,993.00	7,993.00	-	-	-	-	-
Air Pollution Districts	-	7,280.00	7,280.00	-	-	-	-	-
MAPC	-	24,240.00	26,320.00	-	-	-	(2,080.00)	-
RMV Non-renewal	-	241,344.00	236,256.00	-	-	-	5,088.00	-
Charter School Assessment	-	157,481.00	157,481.00	-	-	-	-	-
MBTA	-	598,509.00	593,075.28	-	-	-	5,433.72	-
State & County Total	-	92.00	92.00	-	-	-	-	-
Moderator	-	-	-	-	-	-	-	-
Selectmen:	-	-	-	-	-	-	-	-
Elected Officials	-	3,417.00	3,416.76	-	-	-	0.24	-
Salaries & Wages	-	234,932.00	229,329.32	-	-	-	5,602.68	-
General Expenses	-	237,315.00	210,277.87	-	6,230.21	-	20,806.92	-
General Expenses - py	372.27	-	372.27	-	-	-	-	-
Annual Town Meeting Articles:	-	-	-	-	-	-	-	-
Art STM 10/2003	38,775.00	-	-	-	-	-	-	-
Dredge South River	-	-	-	-	-	-	-	-
Art 4 STM 10/2003	28,519.33	-	-	-	-	-	-	38,775.00
Beacon 40B Legal Exp	38.12	-	-	-	-	-	-	-
Art 8 STM 10/2003	16,358.23	-	-	-	-	-	-	28,519.33
Downtown Analysis	-	-	-	-	-	-	-	-
Art 26, STM 10/2006	-	-	-	-	-	-	-	38.12
Beacon Case	4,250.00	-	-	-	-	-	-	-
Art 30, ATM 4/2007	-	-	-	-	-	-	-	-
Support of Non-Profit Orgs	1,010.30	-	-	-	-	-	-	4,250.00
Art 9, ATM 4/2007	53,579.54	-	-	-	-	-	-	-
O&M School Hazard Waste Fac.	-	-	-	-	-	-	-	568.54
Art 2, STM 4/2008	505,528.00	-	-	-	-	-	-	-
Contract Settlements	-	-	-	-	-	-	-	659.54
Art 5, ATM 4/2008	-	-	-	-	-	-	-	-
Trsf to Stabilization	-	-	-	-	-	-	-	-
Art 5 atm 4/2009	-	-	-	-	-	-	-	-
Trsf to Stabilization	-	-	-	-	-	-	-	-
Art 8 ATM 4/2008	-	-	-	-	-	-	-	-
O&M School Hazard Waste Fac.	-	-	-	-	-	-	-	-
Art 9 ATM 4/08	-	-	-	-	-	-	-	-
Sick Leave Buy Back	-	-	-	-	-	-	-	-

TOWN OF MARSHFIELD
GENERAL FUND
APPROPRIATIONS & EXPENDITURES
Year Ended June 30, 2009

Account Description	Balance 7/1/2008	Appropriations	Expenditures	Reserve Fund Transfers	Encumbrance	Transfers In (Out)	Closed to Revenue	Balance 6/30/2009
ART 36 ATM 4/2008	-	-	-	-	-	-	-	-
Cliff Rodgers Library & Ywca	-	-	-	-	-	-	-	-
Art 41 ATM 4/2008	-	-	-	-	-	-	-	-
:Non- Profits	-	8,000.00	7,000.00	-	-	-	-	1,000.00
Art 3TM 10/2008	-	-	-	-	-	-	-	-
Ocean Street Study	-	-	-	-	-	-	-	-
Art 5 STM 10/2008	-	-	-	-	-	-	-	-
Unpaid Bills	-	1,653.10	1,650.04	-	-	-	-	3.06
ART 18 STM 10/2008	-	-	-	-	-	-	-	-
Beacon 40 B Case	-	5,000.00	1,462.51	-	-	-	-	3,537.49
ART 4 STM 4/09	-	5,000.00	5,000.00	-	-	-	-	-
Unpaid Bills	-	50,000.00	48,916.53	-	-	-	-	1,083.47
ART 3 STM 10/08	-	-	-	-	-	-	-	-
Molly Park	-	100,000.00	-	(79,050.00)	-	-	20,950.00	-
Reserve Fund	-	-	-	-	-	-	-	-
Town Accountant:	-	166,940.00	155,092.22	-	-	-	11,847.78	-
Salaries & Wages	-	4,550.00	4,550.00	-	-	-	-	-
General Expenses	0	-	9,838.45	-	-	-	61.55	-
General Expenses - py	9,900.00	-	-	-	-	-	-	-
Assessors:	-	-	-	-	-	-	-	-
Elected Officials	-	3,687.00	3,686.88	-	-	-	-	0.12
Salaries & Wages	-	198,972.00	198,361.77	-	-	-	610.23	-
General Expenses	-	71,500.00	68,923.50	-	39.50	-	2,537.00	-
General Expenses - py	3,100.00	-	3,048.75	-	-	-	51.25	-
Treasurer/Collector:	-	342,630.00	342,574.79	-	-	-	55.21	-
Salaries & Wages	-	41,800.00	40,013.86	700.00	838.74	-	1,647.40	-
General Expenses	-	-	-	-	-	-	-	-
Tax Title - Raised on RECAP	-	-	-	-	-	-	-	-
General Expenses - py	460.26	-	460.26	-	-	-	-	-
Annual Audit:	-	50,000.00	50,000.00	-	-	-	-	-
General Expenses	-	-	-	-	-	-	-	-
General Expenses - py	-	-	-	-	-	-	-	-
Art 8, STM 10/2006	-	-	7,000.00	-	-	-	-	13,000.00
GASB 45	20,000.00	-	-	-	-	-	-	-
Legal:	-	-	-	-	-	-	-	-
General Expenses	-	170,000.00	167,435.15	10,000.00	90.36	-	12,474.49	-
General Expenses - py	-	-	-	-	-	-	-	-

TOWN OF MARSHFIELD
GENERAL FUND
APPROPRIATIONS & EXPENDITURES
Year Ended June 30, 2009

Account Description	Balance 7/1/2008	Appropriations	Expenditures	Reserve Fund Transfers	Encumbrance	Transfers In (Out)	Closed to Revenue	Balance 6/30/2009
Personnel Board:								
General Expenses	-	-	-	-	-	-	-	-
Information Technology:								
Salaries & Wages	-	105,146.00	104,399.27	-	-	-	746.73	-
General Expenses	-	167,446.00	138,844.20	-	28,563.45	-	38.35	-
General Expenses - py	3,012.00	-	3,012.00	-	-	-	-	-
Town Clerk:								
Elected Official's	-	49,842.00	49,842.00	0	-	-	-	-
Salaries & Wages	-	53,916.00	53,318.00	-	-	-	598.00	-
General Expenses	-	4,110.00	3,101.65	-	-	-	1,008.35	-
General Expenses - py	-	-	-	-	-	-	-	-
Art 31 ATM 4/2001								
Restoration of Ancient & Historical								
Records	4,480.00	-	-	-	-	-	-	4,480.00
Voting Machines	2,380.00	-	-	-	-	-	2,380.00	-
Elections:								
General Expenses	-	59,175.00	39,958.23	-	-	-	19,216.77	-
General Expenses - py	-	-	-	-	-	-	-	-
Conservation Commission:								
Salaries & Wages	-	96,050.00	94,950.68	-	-	-	1,099.32	-
General Expenses	-	12,719.00	10,553.07	-	-	-	2,165.93	-
General Expenses - py	475.53	-	71.74	-	-	-	403.79	-
Planning Board:								
Elected Official's	-	1,320.00	1,280.00	-	-	-	-	40.00
Salaries & Wages	-	113,456.00	113,456.00	-	-	-	-	-
General Expenses	-	2,568.00	2,278.24	-	-	-	289.76	-
General Expenses - py	-	-	-	-	-	-	-	-
Zoning Board of Appeals:								
Salaries & Wages	-	26,969.00	26,968.80	-	-	-	0.20	-
General Expenses	-	2,200.00	1,746.02	-	47.16	-	406.82	-
General Expenses - py	-	-	-	-	-	-	-	-
Total General Government	692,238.58	2,788,878.10	2,247,398.34	(68,350.00)	35,809.42	(926,771.00)	104,998.53	97,789.39

TOWN OF MARSHFIELD
GENERAL FUND
APPROPRIATIONS & EXPENDITURES
Year Ended June 30, 2009

Account Description	Balance 7/1/2008	Appropriations	Expenditures	Reserve Fund Transfers	Encumbrance	Transfers In (Out)	Closed to Revenue	Balance 6/30/2009
Police:								
Salaries & Wages	-	3,469,501.00	3,423,895.71	-	-	-	45,605.29	-
General Expenses	-	184,875.00	191,642.50	47,350.00	1,338.86	-	39,243.64	-
Salaries & Wages - py	-	-	-	-	-	-	-	-
General Expenses - py	5,829.24	-	5,829.24	-	-	-	-	-
Art 4 ATM 4/2001								
ADA Improvements to Building	16,003.04	-	-	-	-	-	-	16,003.04
Fire:								
Salaries & Wages	-	-	-	-	-	-	-	-
General Expenses	-	4,021,992.00	3,938,031.77	-	-	-	83,960.23	-
Salaries & Wages - py	-	242,100.00	237,552.91	-	1,591.66	-	2,955.43	-
General Expenses - py	4,563.27	-	4,563.27	-	-	-	-	-
Building Inspection:								
Salaries & Wages	-	-	-	-	-	-	-	-
General Expenses	-	232,792.00	231,963.33	-	-	-	828.67	-
General Expenses - py	-	8,731.00	7,793.98	-	139.04	-	797.98	-
Sealer of Wts/Measures:								
General Expenses	-	5,000.00	5,000.00	-	-	-	-	-
General Expenses - py	-	-	-	-	-	-	-	-
Animal Control:								
Salaries & Wages	-	-	-	-	-	-	-	-
General Expenses	-	55,678.00	41,527.35	-	-	-	14,150.65	-
General Expenses - py	-	10,750.00	8,079.27	-	89.99	-	2,580.74	-
Animal Inspector:								
Salaries & Wages	-	1,881.00	1,650.00	-	-	-	-	-
General Expenses	-	1,000.00	-	-	-	-	231.00	-
Harbor Master:								
Salaries & Wages	-	-	-	-	-	-	-	-
General Expenses	-	97,185.00	97,185.00	-	-	-	-	-
General Expenses - py	-	45,500.00	43,849.73	-	123.18	-	1,527.09	-
A4 ATM 4/2008								
General Expenses - py	648.81	-	648.81	-	-	-	-	-
Outboard Engines								
21' Parker Boat	-	87,000.00	86,934.56	-	-	-	-	65.44
Public Safety Total	27,044.36	8,463,985.00	8,326,147.43	47,350.00	3,282.73	-	192,880.72	16,068.48

TOWN OF MARSHFIELD
GENERAL FUND
APPROPRIATIONS & EXPENDITURES
Year Ended June 30, 2009

Account Description	Balance 7/1/2008	Appropriations	Expenditures	Reserve Fund Transfers	Encumbrance	Transfers In (Out)	Closed to Revenue	Balance 6/30/2009
Education								
Total Current Year	-	40,479,789.00	38,276,718.16		260,331.74	*	1,942,739.10	-
Prior Year Salaries								-
Prior Year Expenses	488,333.94		461,926.39				26,407.55	-
Art 4, ATM 4/2005								-
Boiler Repairs GW	799.07		799.07					-
Art 15, STM 10/2007								-
HS Capital Needs Study		-	-					-
Education Total	489,133.01	40,479,789.00	38,739,443.62	-	260,331.74	-	1,969,146.65	-
Department of Public Works:								
Elected Officials	-	2,180.00	1,250.33					929.67
prior year	-	-	-					-
Salaries:	-	-	-					-
Administration	-	178,298.57	170,730.57				7,568.00	-
Engineering	-	88,572.47	69,685.08				18,887.39	-
Highway Operations	-	695,244.31	689,511.90				5,732.41	-
Maintenance	-	216,047.39	213,538.33				2,509.06	-
Cemetery , Trees & Grounds	-	414,158.26	384,472.33				29,685.93	-
Expenses:								
Administration		15,366.12	8,441.12				6,925.00	-
Engineering		74,373.81	20,102.58		6,064.00		48,207.23	-
Highway Operations		236,600.00	176,699.15		6,662.88	-	53,237.97	-
Maintenance		212,500.00	247,686.06		3,446.49	-	(38,632.55)	-
Cemetery , Trees & Grounds		93,714.73	73,987.55		3,684.23		16,042.95	-

TOWN OF MARSHFIELD
GENERAL FUND
APPROPRIATIONS & EXPENDITURES
Year Ended June 30, 2009

Account Description	Balance 7/1/2008	Appropriations	Expenditures	Reserve Fund Transfers	Encumbrance	Transfers In (Out)	Closed to Revenue	Balance 6/30/2009
General Salaries - py	53,080.91	-	33,040.74	-	-	-	20,040.17	-
General Expenses - py	-	-	-	-	-	-	-	-
Annual Town Meeting Article:								
Art 6 ATM 4/98	7,264.00	-	-	-	-	-	-	7,264.00
Gangways/Lifts Town Pier	-	-	-	-	-	-	-	-
Art 4 ATM 4/2000	192.59	-	-	-	-	-	-	192.59
Green Harbor Dredging	-	-	-	-	-	-	-	-
Art 13 ATM 4/2000	-	-	-	-	-	-	-	-
Engineering & Survey for Street Acceptances	1,471.40	-	-	-	-	-	-	1,471.40
Art 4, ATM 4/2005	-	-	-	-	-	-	-	-
Highway Garage Remediation	706.11	-	-	-	-	-	-	706.11
Art 7, STM 10/2005	-	-	-	-	-	-	-	-
Union Street Bridge	8,514.00	-	-	-	-	-	-	8,514.00
Art 14, ATM 4/2006	-	-	-	-	-	-	-	-
Emergency Repair Private Ways	35,000.00	-	-	-	-	-	-	35,000.00
Art 16, ATM 4/2007	-	-	-	-	-	-	-	-
Emergency Repair Private Ways	35,012.76	-	-	-	-	-	-	35,012.76
Art 16 ATM 4/2008	-	30,000.00	2,400.00	-	-	-	-	27,600.00
Emergency Repair Private Ways	-	-	-	-	-	-	-	-
Art 17, ATM 4/2008	-	30,000.00	30,000.00	-	-	-	-	-
Grade Non-Paved Roads	-	-	-	-	-	-	-	-
Snow & Ice	-	-	-	-	-	-	-	-
Salaries - Overtime	686.90	169,783.47	184,623.45	15,000.00	-	-	846.92	-
Expenses	-	180,216.53	723,216.53	-	-	543,000.00	-	-

TOWN OF MARSHFIELD
GENERAL FUND
APPROPRIATIONS & EXPENDITURES
Year Ended June 30, 2009

Account Description	Balance 7/1/2008	Appropriations	Expenditures	Reserve Fund Transfers	Encumbrance	Transfers In (Out)	Closed to Revenue	Balance 6/30/2009
Automotive Fuel prior year	35,124.34	485,124.34	339,923.18	-	24,604.01	-	155,721.49	-
Cemetery:	-	-	-	-	-	-	-	-
Art 4 ATM 4/2004	-	-	-	-	-	-	-	-
Cemetery Cremation Wall	2,839.00	-	-	-	-	-	-	2,839.00
Public Works Total	179,892.01	3,122,180.00	3,369,308.90	15,000.00	44,461.61	543,000.00	326,771.97	119,529.53
Health:								
Elected Official's	-	1,460.00	1,459.92	-	-	-	-	0.08
Salaries & Wages	-	179,153.00	179,153.00	-	-	-	-	-
General Expenses	-	27,487.00	23,345.85	-	461.08	-	3,680.07	-
General Expenses - py	4,467.17	-	1,500.00	-	-	-	2,506.09	-
Council on Aging:	-	-	-	-	-	-	-	-
Salaries & Wages	-	159,255.00	159,255.00	-	-	-	-	-
General Expenses	-	44,210.00	43,096.65	-	47.21	-	1,066.14	-
General Expenses - py	1,800.00	-	1,800.00	-	-	-	-	-
Art 25, ATM 4/2007	-	-	-	-	-	-	-	-
Senior Tax Relief Program	11,563.33	-	11,563.33	-	-	-	-	-
Art 26 ATM 4/2008	-	-	-	-	-	-	-	-
Needs Assessment	-	6,000.00	-	-	-	-	-	6,000.00
Art 27 ATM 4/2008	-	-	-	-	-	-	-	-
Senior Tax Vouchers	-	25,000.00	8,378.67	-	-	-	-	16,621.33
Veterans:	-	-	-	-	-	-	-	-
Salaries & Wages	-	66,618.00	66,051.52	-	-	-	566.48	-
General Expenses	-	332,386.00	398,274.26	6,000.00	1,042.20	69,000.00	8,069.54	-
General Expenses - py	2,000.00	-	1,420.02	-	-	-	579.98	-
Human Services Total	19,830.50	841,569.00	895,298.22	6,000.00	1,550.49	69,000.00	16,468.30	22,621.41
Library:								
Salaries & Wages	-	521,542.00	521,542.00	-	-	-	-	-
General Expenses	-	143,574.00	141,018.35	-	-	-	2,555.65	-
Art 17, STM 10/2007	7,170.10	-	-	-	-	-	-	-
Feasibility Study	-	-	3,150.00	-	-	-	-	4,020.10

TOWN OF MARSHFIELD
GENERAL FUND
APPROPRIATIONS & EXPENDITURES
Year Ended June 30, 2009

Account Description	Balance 7/1/2008	Appropriations	Expenditures	Reserve Fund Transfers	Encumbrance	Transfers In (Out)	Closed to Revenue	Balance 6/30/2009
Recreation:								
Salaries & Wages		62,960.00	62,954.11				5.89	-
General Expenses		6,000.00	5,675.00				325.00	-
General Expenses - py	-		-					-
Trustees of Soldiers Memorial:								
General Expenses	-	9,580.00	9,580.00				-	-
General Expenses - py								-
Historical Commission:								
General Expenses		3,780.00	2,548.12		4.80		1,227.08	-
General Expenses - py	50.17		50.17				-	-
Art 22, STM 10/2006:								
Marshfield Hills Historic District	1,523.95		-					1,523.95
Clam Flats:								
Salaries & Wages		4,180.00	1,425.00				2,755.00	-
General Expenses		550.00	550.00					-
General Expenses - py								-
Culture & Recreation Total	8,744.22	752,166.00	748,492.75	-	4.80	-	6,868.62	5,544.05
Debt Retirement:								
Principal on Debt	0	3,705,628.00	3,724,368.41				(18,740.41)	-
Borrowing Costs		110,000.00	41,344.31				68,655.69	-
Debt Admin Fees		6,000.00	4,098.86				1,901.14	-
Interest on Debt		1,082,260.00	1,086,033.77				(3,773.77)	-
Short Term Interest		161,000.00	46,182.50				114,817.50	-
PY DEBT	1,900.00	-	1,900.00				-	-
Total Debt	1,900.00	5,064,888.00	4,903,927.85	-	-	-	162,860.15	-

TOWN OF MARSHFIELD
GENERAL FUND
APPROPRIATIONS & EXPENDITURES
Year Ended June 30, 2009

Account Description	Balance 7/1/2008	Appropriations	Expenditures	Reserve Fund Transfers	Encumbrance	Transfers In (Out)	Closed to Revenue	Balance 6/30/2009
Insurance Multi Peril	-	943,790.00	763,597.00	-	5,286.44	(134,000.00)	40,906.56	-
Insurance Multi Peril - py	1,632.00	-	-	-	-	-	1,632.00	-
Retirement	-	3,193,116.00	3,193,116.00	-	-	-	-	-
Insurance Ch 32B	-	-	-	-	-	-	-	-
Insurance Ch 32B	-	4,932,590.00	4,622,030.95	-	-	(268,000.00)	42,559.05	-
Insurance Ch 32B - py	141.96	-	-	-	-	-	141.96	-
Unemployment	-	100,000.00	59,968.60	-	40,031.40	-	-	-
Unemployment - py	-	-	-	-	-	-	-	-
Social Security - Medicare	-	700,000.00	574,479.38	-	-	(110,000.00)	15,520.62	-
Unclassified:	-	-	-	-	-	-	-	-
Salaries & Wages	-	2,090.00	816.92	-	-	-	1,273.08	-
General Expenses	-	51,100.00	30,489.09	-	1,132.00	-	19,478.91	-
Salaries & Wages py	-	-	-	-	-	-	-	-
General Expenses - py	-	-	-	-	-	-	-	-
Utilities	-	670,000.00	474,919.35	-	1,758.29	(100,000.00)	93,322.36	-
Utilities - py	5,622.78	-	5,622.78	-	-	-	-	-
Unclassified Total	7,396.74	10,592,686.00	9,725,040.07	-	48,208.13	(612,000.00)	214,834.54	-
General Fund - Total	1,426,179.42	72,704,650.10	69,548,132.46	-	393,648.92	(926,771.00)	3,000,263.20	261,552.86

*NOTE:
School Appropriation Turn Back Offset by S/R ARRA Chapter 70 Funds

TOWN OF MARSHFIELD

BALANCE SHEET

June 30, 2009

COMMUNITY PRESERVATION FUND

ASSETS

Cash \$ 5,295,647.28

Receivables:

Community Preservation Surcharge:

Levy of 2008 31.98

Levy of 2009 20,479.41

20,511.39

Total Assets

\$ 5,316,158.67

LIABILITIES & FUND EQUITY

Prepaid CPA Tax \$ 2,736.35

Warrants Payable -

Salary Payable -

Deferred Revenue: -

Community Preservation Surcharge 20,511.39

Total Liabilities

\$ 23,247.74

Fund Equity:

Reserved for Open Space -

Reserved for Community Housing 26,828.00

Reserved for Historic Resources -

Reserved for Continuing Appropriations 4,750,279.31

Reserved for Subsequent Year Expenditures -

Unreserved 515,803.62

Total Fund Equity

\$ 5,292,910.93

Total Liabilities & Fund Equities

\$ 5,316,158.67

TOWN OF MARSHFIELD
COMMUNITY PRESERVATION ACT FUND
REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY
Year Ended June 30, 2009

Revenues:

Community Preservation Surcharges	\$ 950,399.58
Intergovernmental:	
100% State Match	692,555.00
Penalties & Interest	3,670.06
Miscellaneous	0.00
Interest Income on Funds	<u>105,379.54</u>
Total Revenues	1,752,004.18

Expenditures	<u>2,787,858.74</u>
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Revenues over (under) Expenditures	(1,035,854.56)
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Fund Equity at Beginning of Year	<u>6,328,765.49</u>
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Fund Equity at End of Year	<u>\$5,292,910.93</u>
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Breakdown of Fund Equity:

Reserves:

Fund Balance Reserved for Open Space	\$0.00
Fund Balance Reserved for Historic Resources	0.00
Fund Balance Reserved for Community Housing	26,828.00
Fund Balance Reserved for Continuing Appropriations	4,750,279.31
Fund Balance Reserved for Subsequent Year Expenditures	<u>0.00</u>
	4,777,107.31

Unreserved Community Preservation Fund Balance	<u>515,803.62</u>
	<u>\$5,292,910.93</u>

**TOWN OF MARSHFIELD
COMMUNITY PRESERVATION ACT FUND
REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY
Year Ended June 30, 2009**

Revenues:

Community Preservation Surcharges	\$ 950,399.58
Intergovernmental:	
100% State Match	692,555.00
Penalties & Interest	3,670.06
Miscellaneous	0.00
Interest Income on Funds	<u>105,379.54</u>
Total Revenues	<u>1,752,004.18</u>

Expenditures	<u>2,787,858.74</u>
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Revenues over (under) Expenditures	(1,035,854.56)
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Fund Equity at Beginning of Year	<u>6,328,765.49</u>
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Fund Equity at End of Year	<u>\$5,292,910.93</u>
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Breakdown of Fund Equity:

Reserves:

Fund Balance Reserved for Open Space	\$0.00
Fund Balance Reserved for Historic Resources	0.00
Fund Balance Reserved for Community Housing	26,828.00
Fund Balance Reserved for Continuing Appropriations	4,750,279.31
Fund Balance Reserved for Subsequent Year Expenditures	<u>0.00</u>
	4,777,107.31

Unreserved Community Preservation Fund Balance	<u>515,803.62</u>
	<u>\$5,292,910.93</u>

Return by October 31, to both:

Bureau of Accounts
Division of Local Services
P.O. Box 9569
Boston, MA 02114-9569

Director of Massachusetts GIS
Executive Office of Environmental Affairs
100 Cambridge St. 9th Floor
Boston, MA 02114

COMMUNITY PRESERVATION FUND REPORT
City/Town of
Fiscal Year Ended June 30, 2009
Surcharge 3%

1	Total fund balance from prior year (PY) report (Form CP-2)	\$6,328,765.49
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New Revenues

2	Proceeds from bonds and notes	-
3	Collections from community preservation surcharge	948,528.19
4	Distributions from State trust fund	692,555.00
5	Earnings on investments	105,379.54
6	Gifts, Grants, Donations	-
7	Other - Tax Liens	3,670.06
	Total New Revenue:	1,750,132.79

Expenditures

8	Expenditures from New Revenues:		
	Open Space	-	
	Historic Resources	-	
	Community Housing	-	
	Other (Community Recreation)		-
9	Expenditures from Reserves and Undesignated Fund Balance:		
	Open Space	1,302,716.09	
	Historic Resources	1,193,108.61	
	Community Housing	282,011.87	
	Budgeted Reserve	-	
	CPA Undesignated Fund Balance	-	2,777,836.57
10	Expenditures for Debt Service:		
	Open Space		
	Historic Resources		
	Community Housing		
	Other (Community Recreation)		-
11	Administrative Expenses		8,150.78
12	Other		-
	Total Expenditures:		2,785,987.35

Total Fund Balance June 30, (Detail Following):	\$5,292,910.93
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City/Town of
Analysis of Community Preservation Fund Balance

1	Open Space Reserve balance from PY report (Form CP-2)	245,136.00	
	Plus Reservations	165,752.00	
	Plus Continued Appropriation balances closed		
	Minus Expenditures		
	Minus Reserve for Continued Appropriations	410,888.00	
	Open Space Reserve balance June 30,		-
2	Historic Resources Reserve balance from PY report (Form CP-2)	-	
	Plus Reservations	-	
	Plus Continued Appropriation balances closed		
	Minus Expenditures		
	Minus Reserve for Continued Appropriations	-	
	Historic Resources Reserve balance June 30,		-
3	Community Housing Reserve balance from PY report (Form CP-2)	307,076.00	
	Plus Reservations	-	
	Plus Continued Appropriation balances closed		
	Minus Expenditures		
	Minus Reserve for Continued Appropriations	280,248.00	
	Community Housing Reserve balance June 30,		26,828.00
4	F/B Reserved for Cont'd Appropriations from PY report (Form CP-2)	1,876,128.48	
	Minus Continued Appropriations Expended	2,952,453.92	
	Minus Continued Appropriations closed to Res./UFB		
	Set up current year Continued Appropriations	5,826,604.75	
	Fund Balance Reserved for Continued Appropriations		4,750,279.31
5	Community Preservation Fund balance from PY report (Form CP-2)	3,900,425.01	
	Plus Revenue closed	1,750,132.79	
	Plus Continued Appropriation balances closed	2,952,453.92	
	Minus Expenditures closed	2,785,987.35	
	Minus Transfers to reserves for special purposes	165,752.00	
	Minus Reserved for continued appropriations	5,135,468.75	
	Undesignated Fund Balance June 30,		515,803.62
6	Total Community Preservation Fund Balance June 30,		\$ 5,292,910.93

TOWN OF MARSHFIELD
COMMUNITY PRESERVATION ACT FUND
APPROPRIATIONS & EXPENDITURES
Year Ended June 30, 2009

Account Description	Balance 7/1/2008	Appropriation	Transfers	Expenditures	CPA Purpose	Closed to	
						Revenue	Balance 6/30/2009
Administrative Expenses:							
Salaries		\$ 30,000.00		2,875.44	Admin	27,124.56	\$ -
Expenses		\$ 52,876.00		7,146.73		45,729.27	-
Expenses - py					Admin	\$ -	-
	\$ -	\$ 82,876.00	\$ -	10,022.17		\$ 72,853.83	\$ -
Continuing Appropriations:							
Art 22, ATM 4/2004 LOT J12-02-20A	150,000.00	-	-	-	Open Space		150,000.00
Art 1, STM 10/2004 Land Acquisition	12,632.37	-	-	-	Open Space		12,632.37
Art 18, ATM 4/2005 Title Searches	10,202.88	-	-	448.00	Open Space		9,754.88
Art 18, ATM 4/2005 Appraisals	30,450.00	-	-	16,650.00	Open Space		13,800.00
Art 10, STM 10/2003 Maps	2,363.50	-	-	-	Open Space		2,363.50
Appraisals	250.00	-	-	-	Open Space		250.00
Art 16, ATM 4/2006 Land Acquisition	3,794.18	-	-	-	Open Space		3,794.18
Art 16, STM 10/2006 Land Acquisition	18,473.70	-	-	2,147.40	Open Space		16,326.30
Art 23, ATM 4/2007 Trail Mapping	2,086.05	-	-	-	Open Space		2,086.05
Art 16, STM 10/2007 Title Searches	30,000.00	-	-	1,030.00	Open Space		28,970.00
Land Purchase	30,809.11	-	-	-	Open Space		30,809.11
Art 2 STM 10/2008		727,363.00		715,751.51			11,611.49
Swift Property							

TOWN OF MARSHFIELD
COMMUNITY PRESERVATION ACT FUND
APPROPRIATIONS & EXPENDITURES
Year Ended June 30, 2009

<u>Account Description</u>	<u>Balance 7/1/2008</u>	<u>Appropriation</u>	<u>Transfers</u>	<u>Expenditures</u>	<u>CPA Purpose</u>	<u>Closed to Revenue</u>	<u>Balance 6/30/2009</u>
Bennet Property		50,000.00		49,162.46			837.54
Buckles & Boards		544,000.00		517,526.72			26,473.28
TOTAL OPEN SPACE	291,061.79	1,321,363.00	-	1,302,716.09	-	-	309,708.70
Art 23, ATM 4/2007							
Hatch Mill Restoration		-		-	Historic		-
Winslow House, Phase II	66,609.53	-		63,000.00	Historic		3,609.53
Marcia Thomas House Museum	121,370.00	-		90,876.51	Historic		30,493.49
	13,329.77	-		8,666.16	Historic		4,663.61
Art 16, STM 10/2007							
Daniel Webster House		-		-	Historic		-
Art 15, STM 4/2008	77,919.49	-		61,377.59	Historic		16,541.90
Purchase Bldgs/Land - Ocean St	501,727.50	-		501,244.70	Historic		482.80
Art 17, STM 4/2006							
Winslow House	28,318.49	-		-	Historic		-
		-		28,318.49	Historic		-
Art 15, STM 10/2006							
Korean War Memorial	2,577.75	-		-	Historic		2,577.75
Art 28, ATM 4/2008							
Ventress Building Restoration	306,263.27	3,634,690.00		439,625.16	Historic		3,501,328.11
TOTAL HISTORIC	1,118,115.80	3,634,690.00	-	1,193,108.61	-	-	3,559,697.19
Art 28, ATM 4/2008							
Affordable Housing Coordinator		65,000.00			Housing		7,815.40
Housing Conversion		381,000.00		57,184.60	Housing		381,000.00
Art 23, ATM 4/2007							
Housing Coordinator	8,750.80	-		214.82	Housing		8,535.98
Housing Conversions	219,873.00	-		63,898.07	Housing		155,974.93
Art 3, STM 10/2005							
Housing Coordinator	8,514.17	-		-	Housing		8,514.17

TOWN OF MARSHFIELD
COMMUNITY PRESERVATION ACT FUND
APPROPRIATIONS & EXPENDITURES
Year Ended June 30, 2009

Account Description	Balance 7/1/2008	Appropriation	Transfers	Expenditures	CPA Purpose	Closed to Revenue	Balance 6/30/2009
Art 25, ATM 4/2006 Winslow Village ADA	142,100.74	-	-	73,067.80	Housing	-	69,032.94
Art 3, STM 10/2005 Costs for Conversions	76,072.18	-	-	76,072.18	Housing	-	-
Art 18, ATM 4/2005 GIS Development	11,640.00	-	-	11,574.40	Comm Housing	-	65.60
TOTAL HOUSING	466,950.89	446,000.00	-	282,011.87	-	-	630,939.02
Art 16, ATM 4/2009 Playground		250,000.00					250,000.00
TOTAL RECREATION	-	250,000.00	-	-	-	-	250,000.00
CONTINUING APPROPRIATIONS	\$ 1,876,128.48	\$ 5,652,053.00	\$ -	\$ 2,777,836.57	\$ -	\$ -	\$ 4,750,344.91
TOTAL	1,876,128.48	5,734,929.00	-	2,787,858.74	-	72,853.83	4,750,344.91

TOWN OF MARSHFIELD
SPECIAL REVENUE FUNDS - TOWN
REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY
For the Year Ended June 30, 2009

Fund Description	Balance 07/01/08	Grant/Gift Proceeds	*	Interest Income	Other Income	Expenditures		Transfers In(Out)	Balance 06/30/09
						Salaries	Expenses		
GENERAL GOVERNMENT									
Selectmen:									
Marshfield Mazes	2,710.04		O						2,710.04
Sale of Town Owned Real Estate	16,000.00		O						16,000.00
Marshfield Cultural Council	5,055.13	6,100.00	S	208.95			4,351.78		7,012.30
Insurance Recoveries	76,907.39		O		203,363.88		212,602.11		67,669.16
Recycling Tech Asst Grant	0.00		S						0.00
Police & Fire Insurance	621.08		O						621.08
Community Develop. Revolving	0.00		O						0.00
Insurance Recoveries COA	0.00		O						0.00
Comcast Cable Grant	1,210.53		O						1,210.53
Comcast Cable Governmental Grant	12,096.83		O		121,625.65		132,229.28		1,493.20
Anton's Settlement	0.00		O		320,000.00				320,000.00
Treasurer/Collector:									
Overage Account	1,912.15		O		0.90				1,913.05
									0.00
									0.00
									0.00
Town Clerk/Elections:									
Election Polling Hours	0.00	4,798.00	S				4,798.00		
Agriculture Commission:									
Gift Account	396.58		O				50.00		346.58
LAND USE & CONSERVATION									
Conservation Commission:									
Carolina Hill	1,930.20		O						1,930.20
Community Gifts	458.23		O						458.23
Tidal Gate		21,400.00	S				21,400.00		
Wetland Protection	79,751.24		O		29,521.75			(26,000.00)	83,272.99
Fish Ladder Grant	1,593.96		O				1,000.00		593.96
Consultant - Bayberry Nominee Trust	2,312.47		O						2,312.47
Consultant - Eames Brk Fm	20.47		O						20.47
Consultant - Spring St	2,792.47		O						2,792.47
Consultant - 451 Spring	79.65		O						79.65
Consultant - Village at Cranberry	0.00		O						0.00
Consultant - Webster Point Village	7,580.13		O						7,580.13
Planning Board:									
Planning Consultant	152,466.58		O		33,687.09		42,100.99		144,052.68
Hampstead Phase IV Consultant	50.89		O						50.89
Sidewalk Gift Fund	7,500.00		O						7,500.00
John Sherman Estates	0.00	0.00	O		5,000.00		1,957.50		3,042.50
Zoning Board of Appeals:									
Engineering Review	6,437.64		O				2,835.80		3,601.84

TOWN OF MARSHFIELD
SPECIAL REVENUE FUNDS - TOWN
REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY
For the Year Ended June 30, 2009

<u>Fund Description</u>	<u>Balance</u> <u>07/01/08</u>	<u>Grant/Gift</u> <u>Proceeds</u>	<u>*</u>	<u>Interest</u> <u>Income</u>	<u>Other</u> <u>Income</u>	<u>Salaries</u>	<u>Expenditures</u> <u>Expenses</u>	<u>Transfers</u> <u>In(Out)</u>	<u>Balance</u> <u>06/30/09</u>
Airport Commission:									
Airport Revolving	26,613.60		O		28,916.20		27,796.09		27,733.71
State AWOS Maintenance									
Reimbursement	11,820.00		S				11,820.00		0.00
FIRE FUNDS									
Fire Department:									
SAFE Grant - 2008	1,651.09		S				1,651.09		0.00
Firefighting Equipment Grant	29.04	7,792.00	S				2,972.90		4,848.14
Fema Equipment Grant		36,481.00	F				36,480.32		0.68
SAFE Grant - 2007	3,048.91		S				3,048.91		0.00
SAFE Grant - 2009	0.00	4,464.62	S				290.65		4,173.97
Ambulance Task Force	0.00		O						0.00
Safe Grant - 2006	25.31		S						25.31
Haz-Mat Training Account	2,152.38		S				376.89		1,775.49
Fire Department Gift	1,990.00	2,472.93	O				2,472.93		1,990.00
Training & Equipment Donations	0.00	2,600.00	O						2,600.00
Diffrillators Donations	1,025.00	1,600.00	O				1,675.00		950.00
Molly Fund Donations	1,370.36		O			144.51	1,225.85		0.00
Opticom System	4,244.74	29,800.00	O				20,637.20		13,407.54
POLICE/HARBOR FUNDS									
Police:									
Police Department Gift	675.00		O						675.00
Emergency Management Operations	330,417.40		O		243,933.20	55,655.58	196,133.25		322,561.77
BECO - Reimbursement Training	6,228.51		O		16,329.26				22,557.77
Governors Highway Safety	1,400.00	12,301.24	S						13,701.24
Bullet Proof Vests	0.00	4,794.00	S & F						4,794.00
Marshfield DARE Gift Account	23,362.76		O			1,092.32	1,562.63		20,707.81
Pilgrim Area LEPC	875.02		S						875.02
Animal Protection (Pet Smart)	1,000.00		O				0.00	(1,338.91)	1,000.00
Community Policing - 2007	1,338.91		S			20,137.02	4,710.18	(107.32)	0.00
Community Policing - 2008	24,954.52		S			3,967.33		1,446.24	24,874.33
Community Policing - 2009	0.00	27,395.42	S						
Harbor Master:									
Town Pier Project	48,460.86		S				12,817.95		35,642.91
Shellfish Donation Gift	197.00	200.00	O				390.00		7.00
Waterway Improvement Fund	188,256.57	1,483.60	O		43,856.00		20,442.50	(87,000.00)	126,153.67
Pump House Grant	10,259.49	2,976.06	S						13,235.55
Town Pier Public Access	112,930.11		O		43,174.00		24,115.93		131,988.18
Town Pier Dredging Grant	37,500.00		S						37,500.00
Dredging Green Harbor Grant	21,645.00		S						21,645.00

TOWN OF MARSHFIELD
SPECIAL REVENUE FUNDS - TOWN
REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY
For the Year Ended June 30, 2009

<u>Fund Description</u>	<u>Balance</u> <u>07/01/08</u>	<u>Grant/Gift</u> <u>Proceeds</u>	<u>*</u>	<u>Interest</u> <u>Income</u>	<u>Other</u> <u>Income</u>	<u>Salaries</u>	<u>Expenditures</u> <u>Expenses</u>	<u>Transfers</u> <u>In(Out)</u>	<u>Balance</u> <u>06/30/09</u>
Animal Control:									
Animal Shelter	8,321.46	1,516.50	O				392.13		9,445.83
Project Spay	25,038.09	7,175.00	O				7,821.89		24,391.20
Licensing & Keeping Dogs	77,672.36	33,935.00	O					(47,000.00)	64,607.36
Department of Public Works:									
139 Traffic Mitigation Gift	58,782.37	73,000.00	O						131,782.37
FEMA Reimbursement	1,305.00		F						1,305.00
Ballfield Revolving	33,175.58		O		33,870.00		9,512.22		57,533.36
Municipal Assistance Grant	13,024.44		S						13,024.44
Replacement of Trees	10,070.00		O						10,070.00
Cemetery/Grounds:									
Mass Releaf Program	3,551.74		S						3,551.74
Highway State Aid:									
Drainage South River St \$250K	(2,611.57)		S				527.50		(3,139.07)
Guardrail Replacement	0.00		S				38,683.67		(38,683.67)
Plymouth Ave Reconstruction	0.00	(1,820.58)	S				(1,820.58)		0.00
Rexhame Area Stream Restoration	0.00		S				122,968.12		(122,968.12)
Microsurface Cross Winslow	0.00	111,174.64	S				111,174.64		0.00
Health:									
Health Consultant	5,504.10		O		9,466.25		9,451.75		5,518.60
Visiting Nurse Fund	301.56		O				115.00		186.56

TOWN OF MARSHFIELD
SPECIAL REVENUE FUNDS - TOWN
REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY
For the Year Ended June 30, 2009

<u>Fund Description</u>	<u>Balance</u> <u>07/01/08</u>	<u>Grant/Gift</u> <u>Proceeds</u>	<u>*</u>	<u>Interest</u> <u>Income</u>	<u>Other</u> <u>Income</u>	<u>Salaries</u>	<u>Expenditures</u> <u>Expenses</u>	<u>Transfers</u> <u>In(Out)</u>	<u>Balance</u> <u>06/30/09</u>
Council on Aging:									
Elderly Affairs Grant	1,181.94	21,112.00	S			21,112.00	1,181.94	0.00	0.00
COA Donations	71,222.19	21,944.06	O				18,853.69		74,312.56
Service Incentive Grant	0.00	2,000.00	S				2,000.00		0.00
Veterans									0.00
Operation Hope	5,136.74	2,568.68	O				1,843.39		5,862.03
Veterans Gifts	0.00	500.00	O				500.00		0.00
The Bugle	0.00	1,865.00	O				253.36		1,611.64
Library:									
St Aid Non-Resident Award	9,840.13	3,328.51	S				5,255.13		7,913.51
St Aid Library Incentive Grant	13,880.89	18,627.00	S			39.30	30,858.87		1,609.72
St Aid Municipal Equalization Gmt	8,095.61	9,873.47	S				6,668.17		11,300.91
Library Gifts	15,426.25	8,540.93	O				13,104.16		10,863.02
Library Gifts - Computer	3,716.15	9,187.34	O			1,920.24	1,954.95		12,903.49
Hays Genealogy	4,741.87		O				793.87		866.68
Landers Memorial	3,334.73		O				1,100.24		2,540.86
Reader's Advisory Grant	1,100.24		S		2,300.59		1,653.37		0.00
Lost Books	4,252.68		O						4,899.90
Recreation:									
Recreation Revolving	232,709.54		O		381,918.46	160,206.83	128,101.53		326,319.64
Concert Donation Fund	590.00	2,124.50	O						2,714.50
Recreation Contributions & Gifts	34,667.65	618.00	O				1,527.92		33,757.73
Camp Mardayca	7,262.19		O						7,262.19
Helping Hand	13,010.25	1,271.00	O						14,281.25
Beaches:									
Gifts - No Parking Signs	411.99		O		28.00				439.99
Gifts	90.00		O						90.00
Beach Revolving	83,876.72	168,348.25	O			120,817.21	72,862.18		58,545.58
Special Revenue Funds - Town	1,922,038.13	663,548.17		208.95	1,516,921.23	385,092.34	1,381,284.84	(159,999.99)	2,246,409.31

* Grant Proceeds Note:
F = Federal Grant S = State Grant O = Other Source

TOWN OF MARSHFIELD
SPECIAL REVENUE FUNDS - SCHOOL
REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY
For the Year Ended June 30, 2009

Fund Description	Balance 7/1/2008	Grant Proceeds	Other Income	Transfers In (Out)	Expenditures	
					Salaries	Expenses
						Balance 6/30/2009
General Revolving:						
Insurance Recovery < \$20,000	\$22,001.79		\$5,141.97	0.00	0.00	\$20,967.50
Athletics Revolving	21,889.82		\$142,195.29	\$0.00	\$43,404.95	1,039.42
Lost Books	16,385.04		\$5,904.83	\$0.00	\$0.00	17,909.46
Building Rentals	50,543.92		\$76,076.50	\$0.00	\$64,247.59	29,984.28
Non - Resident Tuition Ch71 Sec 71F	34,013.17		\$78,912.14	\$0.00	\$40,732.86	69,443.66
Extended School Year Peer Prog	0.00	-	\$6,537.75	\$0.00	\$0.00	3,281.44
Kids Connection	0.00	-	\$24,795.03	\$0.00	\$8,522.74	15,208.46
After School Enrichment- ME	1,705.53		\$4,550.00	\$0.00	\$3,822.70	1,892.58
After School Enrichment - GW	(105.69)		\$8,100.00	\$0.00	\$6,567.18	733.90
After School Enrichment - DW	947.59		\$5,200.00	\$0.00	\$4,446.00	1,129.16
After School Enrichment - SR	1,296.53		\$2,250.00	\$0.00	\$2,886.00	154.80
After School Enrichment - FB	0.00		\$10,625.00	\$0.00	\$7,722.00	1,619.75
After School Enrichment - EW	682.86		5,125.00	\$0.00	\$5,018.00	303.54
Subtotal	149,360.56	0.00	375,413.51	0.00	187,370.02	163,667.95
Revolving Accounts MGL CH 44, SEC 53E						
Integrated Preschool	18,466.69		92,122.00		68,721.16	26,459.23
Student Parking	28,123.78		30,400.00		19,775.72	37,373.06
H.S. Graphic Arts (Quip Center)	(2,289.17)		25,982.33		7,928.85	3,043.09
H.S. Restaurant (Bramble Inn)	25,103.30		15,238.53		0.00	28,203.75
Continuing Education	615.00		41,900.00		29,423.00	13,092.00
Boat Building	3,107.21		6,720.90		0.00	3,358.33
Driver Education Fund	72,033.96		87,012.50		69,026.00	68,109.63
Subtotal	145,160.77	0.00	299,376.26	0.00	194,874.73	179,639.09
Grants & Gifts:						
Alternative HS Donation	0.00		0.00		0.00	-
Early Childhood Program	6,932.57		8,140.00		6,656.23	8,416.34
Community Service Health	746.61		0.00		746.61	-
Comcast Educational Grant	159.77		48,156.85		16,107.00	13,844.91
BSC Curriculum Leadership	0.00	0.00	1,775.00		713.20	1,061.80
MFLD HS Mock Trial	9,806.02				8,545.74	1,260.28

TOWN OF MARSHFIELD
SPECIAL REVENUE FUNDS - SCHOOL
REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY
For the Year Ended June 30, 2009

Fund Description	Balance 7/1/2008	Grant Proceeds	Other Income	Transfers In (Out)	Expenditures		Balance 6/30/2009
					Salaries	Expenses	
Every Body Move	1,663.41		0.00			1,663.41	-
HS Gifts	0.00		340.00			300.00	40.00
SR Gifts	0.00	0.00	2,200.00		0.00	0.00	2,200.00
Smith Estate Gift - DW	13,084.94		5,000.00			2,760.65	15,324.29
Subtotal	32,393.32	0.00	65,611.85	0.00	16,107.00	39,750.55	42,147.62
State Grants:							
Academic Support 2008	2,543.00	0.00			0.00	2,543.00	-
Academic Support 2009	0.00	14,441.00			10,014.54	4,426.46	-
Academic Support Sch Yr - 2009	0.00	9,950.00			9,880.47		69.53
Academic Support Summer	148.22	0.00			0.00	148.22	-
Essential Health Grant - 2009	0.00	85,000.00			65,368.96	12,123.95	7,507.09
Community Partnership - 2009	0.00	74,385.80			30,449.60	41,728.42	2,207.78
Community Partnership - 2008	11,885.66	0.00			0.00	11,885.66	-
School Choice Tuition	18,563.13	9,302.00			0.00	9,498.61	18,366.52
CPC Local Planning	0.00	46,258.00			46,068.72	91.51	97.77
SPED Circuit Breaker	515,026.00	836,558.00			0.00	707,181.00	644,403.00
Subtotal	548,166.01	1,075,894.80	0.00	0.00	161,782.29	789,626.83	672,651.69

Federal Grants:

SPED Program Improve 2007	98.14	0.00			98.14	0.00	-
SPED Program Improve 2008	4,201.56	0.00			3,913.31	288.25	-
SPED Program Improve 2009	0.00	15,439.00			12,911.25	0.00	2,527.75
Enhanced Tech - 2009	0.00	3,934.00			1,500.00	2,179.00	255.00
Enhanced Tech - 2008	1,336.00	0.00			1,336.00	0.00	-
Homeless Grant - 2009	0.00	25,390.00			10,000.00	12,797.18	2,592.82
Homeless Grant - 2008	1,395.32	0.00			0.00	1,395.32	-
Prior Years Title I 2009	0.00	19,235.00			0.00	12,408.40	6,826.60
Prior Years Title I	2,870.74	625.00			0.00	3,495.74	-
Title I - 2009	0.00	379,022.00			354,542.20	88.50	24,391.30
Title I - 2008	42,717.25	0.00			42,717.25	0.00	-
Perkins - 2009	0.00	30,461.00			7,200.12	17,829.30	5,431.58
Perkins - 2008	5,326.79	0.00			0.00	5,326.79	-

TOWN OF MARSHFIELD
SPECIAL REVENUE FUNDS - SCHOOL
REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY
For the Year Ended June 30, 2009

Fund Description	Balance 7/1/2008	Grant Proceeds	Other Income	Transfers In (Out)	Expenditures		Balance 6/30/2009
					Salaries	Expenses	
Title V - 2008	0.00	0.00			0.00	0.00	-
Teacher Quality - 2007	520.00	0.00			520.00	0.00	-
Teacher Quality - 2008	16,066.29	0.00			780.00	15,286.29	-
Teacher Quality - 2009	0.00	95,102.00			70,123.72	6,543.27	18,435.01
Early Childhood - 2009	0.00	30,966.00			28,409.00	0.00	2,557.00
Early Childhood - 2008	2,665.39	0.00			0.00	2,665.39	-
SPED PL 94-142 - 2007	0.59	0.00			0.00	0.00	0.59
SPED PL 94-142 - 2008	113,361.44	0.00			107,388.71	5,972.73	-
SPED PL 94-142 - 2009	0.00	788,356.00			628,665.16	84,112.66	75,578.18
Safe & Drug Free 2009	0.00	14,912.00			5,616.00	9,278.37	17.63
Safe Schools	0.00	1,500.00			0.00	0.00	1,500.00
*ARRA Chapter 70	0.00	1,537,960.00			0.00	1,537,960.00	-
Subtotal	190,559.51	2,942,902.00	0.00	0.00	1,275,720.86	1,717,627.19	140,113.46
Special Revenue Funds - School	\$1,065,640.17	\$4,018,796.80	\$740,401.62	\$0.00	\$1,835,854.90	\$2,790,763.88	\$1,198,219.81
Food Services Department:							
School Lunch Revolving	(\$1,798.33)	\$235,110.09	\$1,025,669.79	\$0.00	\$179,711.46	\$1,051,119.35	\$28,150.74
	(\$1,798.33)	\$235,110.09	\$1,025,669.79	\$0.00	\$179,711.46	\$1,051,119.35	\$28,150.74

***NOTE:**

S/R ARRA Chapter 70 Funds Offset School Appropriations

**TOWN OF MARSHFIELD
BALANCE SHEET
June 30, 2009**

CAPITAL PROJECTS FUND

ASSETS

Cash	\$ 1,590,191.33
Due from Commonwealth of Massachusetts	-
Amount to be Provided for Payment of Debt	<u>352,000.00</u>
Total Assets	<u><u>\$ 1,942,191.33</u></u>

LIABILITIES & FUND EQUITY

Liabilities:

Warrants Payable	\$ -
Salary Payable	-
Bond Anticipation Notes Payable	<u>352,000.00</u>
Total Liabilities	<u>352,000.00</u>

Fund Equity:

Reserved for Continuing Appropriations	<u>1,590,191.33</u>
Total Fund Equity	<u>1,590,191.33</u>
Total Liabilities and Fund Equity	<u><u>\$ 1,942,191.33</u></u>

**TOWN OF MARSHFIELD
CAPITAL PROJECTS FUND
REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY
For the Year Ended June 30, 2009**

Revenues:

Intergovernmental:

Airport Projects	\$ 396,646.93
Sea Walls/Riprap Project	-
Total Revenues	396,646.93

Expenditures:

See Appropriation & Expenditure Schedule	2,433,112.59
Total Expenditures	2,433,112.59

Revenues over (under) Expenditures **(2,036,465.66)**

Other Financing Sources (Uses):

Proceeds from Temporary Loans	352,000.00
Proceeds from Permanent Bond Issue	4,196,000.00
Transfer in from General Fund	32,200.00
Payment of Temporary Loans	(2,842,000.00)
Total Other Financing Sources (Uses)	1,738,200.00

**Revenues and Other Financing Sources over (under)
Expenditures and Other Financing Uses** **(298,265.66)**

Fund Equity at Beginning of Year **1,888,456.99**

Fund Equity at End of Year **\$ 1,590,191.33**

TOWN OF MARSHFIELD
CAPITAL PROJECTS FUND
APPROPRIATIONS & EXPENDITURES
For the Year Ended June 30, 2009

Account Description	Balance 7/1/2008	Grant Receipts Federal (F) State (S)/Other (O)	Temporary Loan (T) Permanent Loan (P) Proceeds (Payments)	Expenditures	Transfers In (Out)	Balance 6/30/2009
Airport Commission:						
SWPP 3-25-0030-12	(1.02)	-		(1.02)	-	-
Acquisition of 134 OCL 3-25-00	(10,277.63)	92,922.81 F/S		129,446.09		(46,800.91)
Pavement Cracks 3-25-0030-14	(17,963.99)			(272.93)		(17,691.06)
Feir 3-25-0030-15	(3,000.00)	303,724.12 F/S		302,089.14		(1,365.02)
Aeronautical Study - 16				14,664.19		(14,664.19)
Total Airport Commission	(31,242.64)	396,646.93	-	445,925.47	-	(80,521.18)
Selectmen :						
Art 2 STM 4/09						
Classification Study	-	-	-	-	20,000.00	20,000.00
Assessors:						
Art 10 ATM 4/09						
Inspection Program	-	-	-	-	12,200.00	12,200.00
Information Technology Department:						
Art 4, ATM 4/2008						
Wide Area Network (WAN)	-		203,000.00 P	40,122.05		162,877.95
Total Information Technology	-	-	203,000.00	40,122.05	-	162,877.95
Police Department:						
Art 4, ATM 4/2006						
Roof Replacement	198.83			-	-	198.83
Fire Department:						
Art 4, ATM 4/2005						
Paramedic Unit	236.35			-		236.35
Art 4 ATM 4/2008						
Ocean Bluff Sta. Feasibility Study			30,000.00 P	11,150.00		18,850.00
Engine 5 Replace			380,000.00 P	378,228.18		1,771.82
Forest Fire 3 Rehab			45,000.00 P	45,000.00		-
Fire Department Total	236.35	-	455,000.00	434,378.18	-	20,858.17

TOWN OF MARSHFIELD
CAPITAL PROJECTS FUND
APPROPRIATIONS & EXPENDITURES
For the Year Ended June 30, 2009

<u>Account Description</u>	<u>Balance</u> <u>7/1/2008</u>	<u>Grant</u> <u>Receipts</u> <u>Federal (F)</u> <u>State (S)/Other (O)</u>	<u>Temporary Loan (T)</u> <u>Permanent Loan (P)</u> <u>Proceeds</u> <u>(Payments)</u>	<u>Expenditures</u>	<u>Transfers</u> <u>In (Out)</u>	<u>Balance</u> <u>6/30/2009</u>
School Department:						
Art 6 ATM 4/97						
Renovation and Addition	4,751.54			-		4,751.54
Art 2 ATM 4/98 & Art 14, ATM 4/2002:						
Furnace Brook & Martinson	13,160.17			-		13,160.17
Art 2 STM 10/2003						
Running Track	610.31			-		610.31
Art 4 ATM 4/2004						
Air Quality DW, SR, GW	-			-		-
Flooring - DW, EW, GW, SR	200.00					200.00
Septic System Study	-			-		-
Window Replacement - SR	0.96			-		0.96
Art 4, ATM 4/2005						
Roof Replacement - SR	635.00			-		635.00
HVAC Replacement - GW	789.88			738.00		51.88
Art 4, ATM 4/2006						
Repair Exterior Masonry	36,717.00			25,307.64		11,409.36
Exterior Door Replacement	2,500.00			-		2,500.00
Art 4, ATM 4/2007						
Roof Replacement - Eames Way	205,409.52		- P	-	(190,000.00)	15,409.52
Art 4 ATM 4/2008						
Food Service Equipment			50,000.00 P			50,000.00
Art 20 ATM 4/2008						
Remodel Governor Winslow School			50,000.00 T	14,562.61		35,437.39
Education Total	264,774.38	-	100,000.00	40,608.25	(190,000.00)	134,166.13
Department of Public Works:						
Art 5 ATM 4/95:						
Replace Floor Drains-H,F&P	6,823.89			-		6,823.89
Art 4 ATM 4/96						
Bridge Program	-			-		-
Art 4 ATM 4/2001:						
Seawalls	5,608.64			5,608.64		-
Art 4 ATM 4/2002:						

TOWN OF MARSHFIELD
CAPITAL PROJECTS FUND
APPROPRIATIONS & EXPENDITURES
For the Year Ended June 30, 2009

<u>Account Description</u>	<u>Balance</u> 7/1/2008	<u>Grant</u> Receipts Federal (F) State (S)/Other (O)	<u>Temporary Loan (T)</u> Permanent Loan (P) Proceeds (Payments)	<u>Expenditures</u>	<u>Transfers</u> In (Out)	<u>Balance</u> 6/30/2009
Rexhame Drainage	19,408.82			1,188.05		18,220.77
Art 4 ATM 4/2003						
EPA Stormwater Phase 2	13,975.38			699.00		13,276.38
Art 2 STM 10/2003						
Dredging Bass Creek	63,689.78			37,678.40		26,011.38
Art 4 ATM 4/2004						
Irrigation System Pop Warner	4,633.83			-		4,633.83
Soccer Field Repair HS	12,500.00			-		12,500.00
Brant Rock Traffic Improv	1,324.50			-		1,324.50
Seawalls & Riprap	17,238.39			4,992.46		12,245.93
Sidewalk Plow and Sweeper	3,566.87			-		3,566.87
Art 4, ATM 4/2005						
Seawalls	34,457.49			22,136.95		12,320.54
Rt 139 Project Design	25,575.81			24,100.00		1,475.81
Skatepark ADA Compliance	119.65			-		119.65
Bridge Engineering Evaluation	32,550.68			-		32,550.68
Art 9, STM 4/2006						
Design Trunk Line on Telegraph Hill	34,204.24			-		34,204.24
Art 13, STM 4/2006						
Land Damages for Land Taking	8,789.71			474.14		8,315.57
Art 4, ATM 4/2006						
Seawalls / Riprap	65,877.74					65,877.74
Road Program	27,891.26			8,772.22		19,119.04
Narrows / Green Harbor Dredging	166.05			-		166.05
Chipper Replacement	675.00			-		675.00
Grade Non-Paved Roads	-			-		-
Art 4, ATM 4/2007						
Replace Cemetery Mower	1,217.34		P	-	(1,000.00)	217.34
Seawalls and Riprap	480,577.11		P	435,358.40		45,218.71
Rexhame/Fieldston Drainage	230,000.00		P	218,594.43		11,405.57
Telegraph Hill Drainage	181,174.27		P	-	(158,000.00)	23,174.27
Road Reconstruction	43,671.04		P	43,671.04		-
Art 5, ATM 10/2007						
Inner Harbor Dredging	259,513.26		P	138,588.48	85,000.00	205,924.78
Art 4 ATM 4/2008						

TOWN OF MARSHFIELD
CAPITAL PROJECTS FUND
APPROPRIATIONS & EXPENDITURES
For the Year Ended June 30, 2009

Account Description	Balance 7/1/2008	Grant Receipts Federal (F) State (S)/Other (O)	Temporary Loan (T) Permanent Loan (P) Proceeds (Payments)	Expenditures	Transfers In (Out)	Balance 6/30/2009
Vehicle #160 Replace			P 85,000.00	80,939.00	(4,000.00)	61.00
Seawalls & Riprap			P 250,000.00			250,000.00
Road Reconstruction			P 300,000.00	85,375.88		214,624.12
Highway Garage Repairs			P 25,000.00			25,000.00
Menzi Muck Excavator			P 66,000.00			66,000.00
Vehicle #37 replace			P 38,000.00	35,199.00		2,801.00
Vehicle #101 replace			P 150,000.00	125,215.75	(21,000.00)	3,784.25
Department Public Works Total	1,575,230.75	-	914,000.00	1,268,591.84	(99,000.00)	1,121,638.91
Council on Aging:						
Art 1 STM 4/2001:						
Senior Center	2,199.32			2,032.71		166.61
Library:						
Art 4 ATM 4/2004						
Hvac Replacement	-				-	-
Art 18 STM 10/2007						
Roof Replacement	42,230.00		P -	42,230.00	-	-
Art 16 STM 4/2008						
Roof Replacement	34,830.00		P -	2,782.36	(10,000.00)	22,047.64
Art 4/ATM 4/2008						
Computer Upgrade			P 31,000.00	30,996.68		3.32
Art 29 STM 10/08						
Ventress Renovations			T 302,000.00	125,445.05		176,554.95
Library Total	77,060.00	-	333,000.00	201,454.09	(10,000.00)	198,605.91
Capital Projects Fund-Total	\$ 1,888,456.99	\$ 396,646.93	\$ 2,005,000.00	\$ 2,433,112.59	\$ (266,800.00)	\$ 1,590,191.33

**TOWN OF MARSHFIELD
BALANCE SHEET
June 30, 2009**

SEWER ENTERPRISE FUND

ASSETS

Cash		\$	3,730,354.52
Cash Restricted		\$	450,000.00
Receivables:			
Sewer Charges:			
Levy of 2009	311,466.99		
Levy of 2008	(301.54)		
Levy of 2007	139.40		
Sewer Liens Added to Taxes			
Levy of 2009	24,877.91		
Levy of 2008	-		
Total Receivables			336,182.76
Sewer Betterments:			
Deferred Sewer Betterments	4,813.60		
Sewer Betterments - Apportioned & Committed Interest	3,510.62		
Unapportioned	3,610,604.20		
Total Betterments			3,618,928.42
Grant Receivables:			
Massachusetts Water Pollution Abatement Trust - State Revolving Fund:			-
Amounts to be Provided for Retirement of Debt			
Temporary Loans			-
Bonds Payable			5,302,097.12
Total Assets		\$	13,437,562.82

LIABILITIES & FUND EQUITY

Liabilities:			
Warrants payable		\$	-
Salary Payable			-
Bond Anticipation Notes Payable			-
Bonds Payable:			
Inside the Debt Limit - Sewer			5,302,097.12
Deferred Revenue:			
Deferred Sewer Charge			311,304.85
Deferred Utility Liens			24,877.91
State - MWPAT - SRF			-
Sewer Betterments - Apportioned, Unapportioned & Deferred			3,618,928.42
Total Liabilities			9,257,208.30
Fund Equity:			
Reserve for Encumbrances	23,265.86		
Reserved for Continuing Appropriations	1,845,450.14		
Reserved for Capital Articles	450,000.00		
Reserved for Expenditure	200,000.00		
Reserved for Future Debt Service	544,365.00		
Retained Earnings	1,117,273.52		
BONDS AUTHORIZED (MEMORANDUM)	(451,000.00)		
BONDS AUTHORIZED AND UNISSUED (MEMORANDUM)	451,000.00		
Total Fund Equity			4,180,354.52
Total Liabilities and Fund Equity		\$	13,437,562.82

Town of Marshfield
User Charges & Other Revenues - Budget VS. Actual
Sewer Enterprise Fund - Cash Basis
Fiscal Year 2009

	Fiscal 2009 Budget	Actual to Date	Budget Savings (Deficiency)	%
Sewer Receivables:				
Sewer Rates 2009		1,741,810.72		
Sewer Rates 2008		178,843.11		
Sewer Rates 2007		(195.65)		
		\$1,920,458.18		
Sewer Liens 2008		27,720.92		
Sewer Liens 2009		158,786.50		
		\$186,507.42		
Sewer Betterments:				
Apportioned 2008		11,666.08		
Apportioned 2009		236,821.38		
Committed Interest 2008		4,089.99		
Committed Interest 2009		77,325.43		
Non-committed interest on unapportioned paid off		98,388.89		
		<u>428,291.77</u>		
Total User Charges	2,168,715.00	2,535,257.37	366,542.37	116.9%
Departmental Revenue:				
Septic Vouchers		299,608.70		
Penalties & Interest		36,502.74		
Drain Layer License		320.00		
Other departmental income		<u>2,682.44</u>		
Total Other	562,500.00	339,113.88	(223,386.12)	60.3%
Massachusetts Water				
Pollution Abatement Trust	0.00	0.00	0.00	
Transf in STM 4/09 A6	0.00	7,325.00	7,325.00	
Interest Income	<u>140,000.00</u>	<u>166,494.27</u>	<u>26,494.27</u>	118.9%
Total Revenues	<u>\$2,871,215.00</u>	<u>\$3,048,190.52</u>	<u>\$176,975.52</u>	106.2%

**TOWN OF MARSHFIELD
SEWER ENTERPRISE FUND
REVENUES, EXPENDITURES AND CHANGES IN RETAINED EARNINGS
Year Ended June 30, 2009**

Revenues:

Sewer Charges	\$ 1,920,458.18
Sewer Penalties & Interest	36,502.74
Sewer Liens added to Taxes	186,507.42
Sewer Betterments	346,876.35
Septic Vouchers	299,928.70
Other Departmental Revenue	84,097.86
Sewer Rate Relief	-
Investment Income	166,494.27
Mass Water Pollution Abatement Trust	-
Total Revenues	3,040,865.52

Expenditures:

Personnel Services	744,768.84
General Expenses	851,102.85
Special Articles	329,673.11
Debt Service	1,276,327.12
Debt Service - MWPAT	
Prior Year Encumbrances	34,958.86
Total Expenditures	3,236,830.78

Revenues over (under) Expenditures **(195,965.26)**

Other Financing Sources (Uses):

Operating Transfers In STM 4/09 A6	7,325.00
Transfer out to General Fund (Overhead)	(505,867.00)
Fully Deferred receivables	(419,297.33)
Total Other Financing Sources(Uses)	(917,839.33)

Revenues and Other Financing Sources over (under)

Expenditures and Other Financing Uses **(1,113,804.59)**

Fund Balance at Beginning of Year **5,294,159.11**

Fund Balance at End of Year **\$ 4,180,354.52**

TOWN OF MARSHFIELD
SEWER ENTERPRISE FUND
APPROPRIATIONS AND EXPENDITURES
For the Year Ended June 30, 2009

Account Description	Balance 7/1/2008	Temporary Loan (T) & Bond (B)			Transfers In (Out)	Closed to Revenue	Balance 6/30/2009
		Appropriation	Proceeds (Payments)	Expenditures			
Fiscal 2009 Budget:							
Salaries & Wages		778,465.00		744,768.84	-	33,696.16	-
Contract Settlement		-			7,325.00	7,325.00	-
General Expenses		1,056,000.00		851,102.85	-	181,631.29	23,265.86
Emergency Reserve		100,000.00			=	100,000.00	-
Overhead		505,867.00			(505,867.00)		-
Debt Service		676,280.00		1,276,327.12		(600,047.12)	-
Fiscal 2009 Budget - Total		\$ 3,116,612.00	\$ -	\$ 2,872,198.81	\$ (498,542.00)	\$ (277,394.67)	\$ 23,265.86
Fiscal 2008 Budget Holdovers:							
General Expenses	39,709.39			34,958.86		4,750.53	-
Fiscal 2008 Budget - Total	\$ 39,709.39	\$ -	\$ -	\$ 34,958.86	\$ -	\$ 4,750.53	\$ -
Special Articles:							
Art 5, ATM 4/98: WWTP Office Modifications	33,030.00			-			33,030.00
Art 4, ATM 4/96 Dechlorination Alternatives	20,316.06			-			20,316.06
Art 6, ATM 4/97 Dechlorination Alternatives	1,237.53			-			1,237.53
Art 5, STM 10/26/98 UV Disinfection & Modifications	2,400.01			-			2,400.01
Art 9, ATM 4/99 Meadowview Sewer Extension	41,661.97			-			41,661.97
Art 1, STM 4/2000 Sewer 2000 - Sewer Extension Project to Downtown	157,254.17		-	-			157,254.17
Art 11, ATM 4/2000 Residuals Alternative Disposal	43,301.00			23,995.69			19,305.31
Art 4, ATM 4/2001 Generator	34,500.00			-			34,500.00
Art 4 ATM 4/2002 Aeration Tank	510,115.00			57,965.00			452,150.00

TOWN OF MARSHFIELD
SEWER ENTERPRISE FUND
APPROPRIATIONS AND EXPENDITURES
For the Year Ended June 30, 2009

Account Description	Balance 7/1/2008	Appropriation	Temporary Loan (T) & Bond (B)		Expenditures	Transfers In (Out)	Closed to Revenue	Balance 6/30/2009
			Proceeds (Payments)	Bond (B)				
Art 4 ATM 4/2003								
Operation Bldg Modifications	54,254.61				-			54,254.61
Master Plan Update	496.43				-			496.43
Art 4 ATM 4/2004								
Replace pumps WWTF	-	-			-			-
Vactor/Jet Truck	-	-			-			-
Emergency Planning	49,976.50				-			49,976.50
Art 4, ATM 4/2005								
WWTF Building Repairs	735,135.27				42,950.00			64,185.27
Integrated Water Resource			(628,000.00)	B				
Management Plan	95,165.30				37,500.00			57,665.30
Art 4, ATM 4/2006								
Collection System Repairs,								
Stabilization & Maintenance	15,478.48				-			15,478.48
WWTF Influent Screen	285,000.00				-			285,000.00
WWTF Sludge Line Grinder	120,000.00				-			120,000.00
Replace Electrical Conduit	-	-			-			-
Art 4, ATM 4/2007								
Collection Systems & Pipe Repairs	217,838.18				77,328.42			140,509.76
Engineering/UV Disinfection System	100,000.00				-			100,000.00
Art 13, STM 4/2008								
Collection System Repairs	99,962.74				-			99,962.74
Art 4 ATM 4/2008								
Menzi Muck Excavator	66,000.00	66,000.00						66,000.00
Vehicle #158 replace	90,000.00	90,000.00			89,934.00			66.00
Outfall Piping & Maint	30,000.00	30,000.00						30,000.00
ART 4/09 STM 4/09								
Collection & Pipeline 0002	150,000.00	150,000.00						150,000.00
Treatment Plant Modification 0002	300,000.00	300,000.00						300,000.00
Special Articles - Total	\$ 2,617,123.25	\$ 636,000.00	\$ (628,000.00)		\$ 329,673.11	\$ -	\$ -	\$ 2,295,450.14

Sewer Enterprise Special Revenue Funds:

Insurance Recoveries	-							-
Sewer Enterprise Grand Total	\$ 2,656,832.64	\$ 3,752,612.00	\$ (628,000.00)		\$ 3,236,830.78	\$ (498,542.00)	\$ (272,644.14)	\$ 2,318,716.00

TOWN OF MARSHFIELD
BALANCE SHEET
June 30, 2009

WATER ENTERPRISE FUND

ASSETS

Cash		\$	3,736,646.32
Cash - Restricted		\$	1,464,609.50
Receivables:			
Water Charges:			
Levy of 2009	413,705.65		
Levy of 2008	(202.91)		
Levy of 2007	34.90		
Water Liens:			
Levy of 2008	107.14		
Levy of 2009	40,172.87		
Water Service Charges:			
Levy of 2009	7,990.89		
Levy of 2008	(600.00)		
Water Service Liens:			
Levy of 2009	65.00		
Levy of 2008	-		
Interest Liens:			
Levy of 2008	10.70		
Levy of 2009	7,292.68		
Demand Liens:			
Levy of 2008	-		
Levy of 2009	1,282.16		
Total Receivables			469,859.08
Water Betterments - Unapportioned			20,911.67
Due from MWPAT			246,600.66
Amounts to be Provided for Retirement of Debt:			
Temporary Loans	-		
Permanent Debt	-		4,495,000.00
Total Assets		\$	10,433,627.23

LIABILITIES & FUND EQUITY

Liabilities:			
Warrants payable		\$	-
Salary payable			-
Bond Anticipation Notes Payable			-
Bonds Payable:			
Bonds Payable Outside the Debt Limit			4,495,000.00
Deferred Revenue:			
MWPAT			246,600.66
User Charges			420,928.53
Utility Liens			48,930.55
Water Betterments Unapportioned			20,911.67
Total Liabilities			5,232,371.41
Fund Equity:			
Reserve for Encumbrances	7,449.91		
Reserve for Continued Appropriations	1,878,821.72		
Reserve for Capital Articles	1,464,609.50		
Reserve for Expenditure	500,000.00		
Reserved for Water Conservation	510,400.14		
Unreserved Retained Earnings	839,974.55		
BONDS AUTHORIZED (MEMORANDUM)	1,000,000.00		
BONDS AUTHORIZED AND UNISSUED (MEMORANDUM)	(1,000,000.00)		
Total Fund Equity			5,201,255.82
Total Liabilities and Fund Equity		\$	10,433,627.23

Town of Marshfield
User Charges & Other Revenues - Budget VS. Actual
Water Enterprise Fund - Cash Basis
Fiscal Year 2009

	<u>Fiscal 2009 Budget</u>	<u>Actual to Date</u>	<u>Budget Savings (Deficiency)</u>	<u>%</u>
Water Receivables:				
Water Rates 2009		\$2,776,013.70		
Water Rates 2008		327,904.29		
Water Rates 2007		210.65		
		\$3,104,128.64		
Service Charges 2008		3,154.59		
Service Charges 2009		14,003.16		
		\$17,157.75		
Water Liens 2008		30,377.89		
Water Liens 2007		738.88		
		\$31,116.77		
Service Liens 2008		\$514.93		
Service Liens 2009		\$2,267.84		
		\$2,782.77		
Interest Liens 2009		\$54,506.64		
Interest Liens 2008		8,281.34		
Interest Liens 2007		88.70		
		\$62,876.68		
Demand Liens 2009		\$9,623.84		
Demand Liens 2008		392.50		
Demand Liens 2007		15.00		
		\$10,031.34		
Water Betterments:				
Apportioned 2009		3,389.60		
Committed Interest 2008		0.00		
Non-committed interest on unapportioned paid off		0.00		
Unapportioned Paid Off		0.00		
		\$3,389.60		
Total User Charges	\$3,395,769.00	\$3,231,483.55	(\$164,285.45)	95.16%
Installation & Frontage Fees	120,000.00	117,750.00	(2,250.00)	98.13%
Departmental Revenue:				
Penalties & Interest		31,318.13		
Rental of Water Tank		10,354.01		
Other departmental revenue		30,949.83		
Other departmental revenue	40,000.00	72,621.97	32,621.97	181.55%
State Reimbursement		2,308,399.34	2,308,399.34	
Anton's Settlement		480,000.00		
Transf in STM 4/09 A6		10,288.00		
Interest income	90,000.00	120,300.21	30,300.21	133.67%
Total revenues	\$3,645,769.00	\$6,340,843.07	\$2,204,786.07	173.92%

WATER ENTERPRISE FUND
REVENUES, EXPENDITURES AND CHANGES IN RETAINED EARNINGS
For the Year Ended June 30, 2009

Revenues:

Water Charges	\$ 3,104,128.64
Water Liens added to Taxes	31,116.77
Water Service	17,157.75
Penalties and Interest	31,318.13
Service, Interest and Demand Liens	75,690.79
Water Installation & Connection Fees	117,750.00
Water Conservation By-Law Fee	720.00
Rental of Water Tank	10,354.01
Other Departmental Revenue	30,229.83
Investment Income	120,300.21
Capital Project Deposits	-
Betterments	3,389.60
State Reimbursement MWPAT	2,308,399.34
Settlements/Water Conservation	480,000.00
Total Revenues	<u>6,330,555.07</u>

Expenditures:

Personnel Services	984,519.81
General Expenses	743,228.03
Prior Year Encumbrances	8,064.01
Other	
Special Articles	3,333,845.08
Water Conservation By-Law Fee Program	-
Debt Service	415,794.15
Total Expenditures	<u>5,485,451.08</u>

Revenues over (under) Expenditures **845,103.99**

Other Financing Sources (Uses):

Proceeds from Temporary Loans	-
Proceeds from Permanent Bond Issue	-
Operating Transfers In	10,288.00
Payment of Temporary Loans	-
Transfer out to General Fund (Overhead)	(738,614.00)
Fully Deferred receivables	(678,624.69)
Total Other Financing Sources(Uses)	<u>(1,406,950.69)</u>

Revenues and Other Financing Sources over (under)
Expenditures and Other Financing Uses **(561,846.70)**

Fund Balance at Beginning of Year **5,763,102.52**

Fund Balance at End of Year **\$ 5,201,255.82**

TOWN OF MARSHFIELD
WATER ENTERPRISE FUND
APPROPRIATIONS AND EXPENDITURES
For the Year Ended June 30, 2009

Account Description	Balance 7/1/2008	Appropriation	Other Receipts	Temporary Loan (T) or Permanent Bond (P) or MWPA Grant (G) Proceeds (Payments)	Expenditures	Transfers In (Out)	Closed to Revenue	Balance 6/30/2009
Fiscal 2008 Budget:								
Salaries & Wages	-	1,004,237.00			984,519.81		19,717.19	-
Contract Settlement	-					10,288.00	10,288.00	-
General Expenses	-	858,200.00			743,228.03		107,522.06	7,449.91
Emergency Reserve	-	100,000.00					100,000.00	-
Overhead	-	738,614.00				(738,614.00)		-
Debt Service	-	473,410.00			415,794.15		57,615.85	-
Fiscal 2008 Budget - Total	\$ -	\$ 3,174,461.00	\$ -	\$ -	\$ 2,143,541.99	\$ (728,326.00)	\$ 295,143.10	\$ 7,449.91
Fiscal 2007 Budget Holdovers:								
Salaries & Wages	14,761.15				8,064.01		6,697.14	-
General Expenses								-
Fiscal 2007 - Total	\$ 14,761.15	\$ -	\$ -	\$ -	\$ 8,064.01	\$ -	\$ 6,697.14	\$ -
Special Articles:								
Art 5, May 1990 TM								-
Ferry Street Test	13,996.21			P	277.91			13,718.30
Art 28, 5/8/89 TM								-
Conduct Aquifer Study	47,071.66			P	8,985.51			38,086.15
Art 5, ATM 4/98:								-
MT Skirgo Well Station Repairs								-
Art 4, ATM 4/99:								-
Mount Skirgo Pump Station	4,110.27				4,110.27			-
Pudding Hill Tank Repair	2,528.68							2,528.68
Art 4, ATM 4/2000:								-
Ferry Street Pump Station	60,011.23				26,984.00			33,027.23
Article 4 ATM 4/2002								-
Comm Meter Replacement	11,148.59							11,148.59
Beach St Water Main	81,358.24			P				81,358.24
Moraine Water Main	11,068.62			P				11,068.62
Summer Street Water Main	43,671.14			P	43,671.14			-
Well Cleaning & PS								-
Article 8 STM 4/2004								-
Summer Street Water Main	145,025.00			P	145,025.00			-
Article 4 ATM 4/2004								-
Water Tank Design	150,000.00				9,750.76			140,249.24

TOWN OF MARSHFIELD
WATER ENTERPRISE FUND
APPROPRIATIONS AND EXPENDITURES
For the Year Ended June 30, 2009

Account Description	Balance 7/1/2008	Appropriation	Other Receipts	Temporary Loan (T) or Permanent Bond (P) or MWPAT Grant (G)	Expenditures	Transfers In (Out)	Closed to Revenue	Balance 6/30/2009
Water Main Upgrades	5,808.74				5,808.74			
Summer Street Water Main	335,125.00				268,474.17			66,650.83
Well Cleaning & PS	3,922.35				3,922.35			
Excavator & Trailer	-				-			
Article 4 STM 4/2005								
Land Acquisition Costs	50,000.00				25,000.00			25,000.00
Article 3 STM 4/2005								
Sea Street Water Mains	(6.54)				(6.54)			
Art 4, ATM 4/2005								
FB#1 Construct Pump Station								
Pump Test Fargrounds	49,354.09				10,314.62		2,850.69	36,188.78
Pickup Truck Replacement #73	-				-			
Pickup Truck Replacement #113	-				-			
Well Cleaning / Pump Station Rehab	36,000.00				36,000.00			
Water Master Plan	50,000.00				44,800.00			5,200.00
Integrated Water Resource								
Management Plan	93,796.34				1,934.00			91,862.34
Art 16, ATM 4/2005								
South River St Water Main	23,907.86			P	47.86			23,860.00
Art 4, STM 10/2005								
Unpaid Bills	3,877.49				-			3,877.49
Art 3, STM 4/2006								
Land Purchase for Drinking Water								
Resource Protection Off Ferry St	8,583.00				-			8,583.00
Art 4, ATM 4/2006								
Well Cleaning & Pump Rehab	62,167.08				23,248.78			38,918.30
Water Tank Design & Construction	(295,118.09)		1,778,843.85	G	1,407,234.97			76,490.79
Ferry St Pump Station Construction	(81,800.00)		800,000.00	G	685,022.25			33,177.75
Replace Utility Van	-				-			
Art 17, STM 10/2006								
Open Space Land Purchase (Davis)	-				-			
Art 15, ATM 4/2006								
Open Space Land Purchase (Daiuz)	4,146.86				579.92			3,566.94
Art 6, STM 5/2007								
Residential Water Meters	95,885.52				87,368.31			8,517.21
Art 4, ATM 4/2007								
Well Cleaning/Station Rehab	24,966.32				-			24,966.32
Install UV Equip/Furnace Brook	150,000.00				141,385.21			8,614.79
Restore Mt. Skirgo Well Fields	22,986.99				12,476.81			10,510.18
Water Main Upgrades	120,000.00				99,924.98			20,075.02
Art 8, STM 10/2007								

TOWN OF MARSHFIELD
WATER ENTERPRISE FUND
APPROPRIATIONS AND EXPENDITURES
For the Year Ended June 30, 2009

Account Description	Balance 7/1/2008	Appropriation	Other Receipts	Temporary Loan (T) or Permanent Bond (P) or MWPAT Grant (G) Proceeds (Payments)	Expenditures	Transfers In (Out)	Closed to Revenue	Balance 6/30/2009
Title Search	5,940.23	-	-	-	2,215.50	-	-	3,724.73
Art 8, STM 10/2007	-	-	-	-	-	-	-	-
Land Acquisitions	5,938.91	-	-	-	-	-	-	5,938.91
Art 11, STM 4/2007	-	-	-	-	-	-	-	-
Land Acquisition - Union St	125,000.00	-	-	-	125,000.00	-	-	-
Art 4, ATM 4/2008	-	-	-	-	-	-	-	-
Menzi Muck Excavator	-	66,000.00	-	-	-	-	-	66,000.00
Well Cleaning & Pump Sta Rehab	-	40,000.00	-	-	-	-	-	40,000.00
Water main Upgrades	-	120,000.00	-	-	28,090.29	-	-	91,909.71
Vehicle # 168 replace	-	45,000.00	-	-	44,739.70	-	-	200.30
Vehicle #113 replace	-	38,000.00	-	-	34,588.00	-	-	3,412.00
Art 8 STM 10/2008	-	-	-	-	-	-	-	-
Furnace Brook Aquifer	-	200,000.00	-	-	990.00	-	-	199,010.00
Art 9 STM 10/2008	-	-	-	-	-	-	-	-
Parco Valve Pump	-	26,000.00	-	-	-	-	-	26,000.00
Art 11 STM 4/08	-	-	-	-	-	-	-	-
Union St /Magoun Aquifer	-	125,000.00	-	-	150.00	-	-	124,850.00
Art 12, STM 4/2008	-	-	-	-	-	-	-	-
Carolina Hill Water Tank	165,000.00	-	1,187,602.62	G	5,290.07	-	-	1,347,312.55
Art 4 ATM 4/09 (0002)	-	-	-	-	-	-	-	-
c Well Cleaning	-	40,000.00	-	-	-	-	-	40,000.00
c VFD Instal's & Parco Removal	-	27,000.00	-	-	-	-	-	27,000.00
c Replace Vehicle # 123	-	150,000.00	-	-	-	-	-	150,000.00
c Replace Vehicle # 192	-	32,000.00	-	-	-	-	-	32,000.00
c Metering Conversion	-	196,000.00	-	-	-	-	-	196,000.00
c Pine St Water Main	-	450,000.00	-	-	-	-	-	450,000.00
c Water Main Upgrades	-	120,000.00	-	-	-	-	-	120,000.00
Art 11 ATM	-	-	-	-	-	-	-	-
Careswell St.	-	450,000.00	-	-	440.50	-	-	449,559.50
Special Articles - Total	\$ 1,635,471.79	\$ 2,125,000.00	\$ 3,766,446.47	\$ -	\$ 3,333,845.08	\$ -	\$ 2,850.69	\$ 4,190,222.49
Water Enterprise Special Revenue Funds:								
Insurance Recovery Less	-	-	-	-	-	-	-	-
than \$ 20,000	-	-	-	-	-	-	-	-
Water Conservation By-Law	-	-	-	-	-	-	-	-
Fee Program	29,680.14	-	480,720.00	-	-	-	-	510,400.14
Water Enterprise SRF Total	\$ 29,680.14	\$ -	\$ 480,720.00	\$ -	\$ -	\$ -	\$ -	\$ 510,400.14
Water Enterprise Fund Grand Total	\$ 1,679,913.08	\$ 5,299,461.00	\$ 4,247,166.47	\$ -	\$ 5,485,451.08	\$ (728,326.00)	\$ 304,690.93	\$ 4,708,072.54

**TOWN OF MARSHFIELD
BALANCE SHEET
June 30, 2009
SOLID WASTE ENTERPRISE FUND**

ASSETS

Cash		\$ 1,960,554.14
Receivables:		
Trash Charges:		
Levy of 2009	295,732.56	
Levy of 2008	-	
Levy of 2007	187.14	
Trash Liens Added to Taxes:		
Levy of 2008	-	
Levy of 2009	19,016.49	
Pay-As-You-Throw Program	31,144.81	
Total Receivables		346,081.00
Amounts to be Provided for Retirement of Debt		-
Total Assets		<u>\$ 2,306,635.14</u>

LIABILITIES & FUND EQUITY

Liabilities:		
Warrants payable		\$ -
Salary payable		-
Deferred Revenue - PAYT		346,081.00
Bonds Payable:		
Inside the Debt Limit	-	
Outside the Debt Limit	-	
Total Bonds Payable		-
Total Liabilities		346,081.00
Fund Equity:		
Reserve for Encumbrances	138,286.90	
Reserve for Continued Appropriations	308,763.77	
Reserved for Expenditure	200,000.00	
Reserved for Composting / Recycling Revolving	5,916.31	
Municipal Recycling Incentive Grant	1,660.23	
Retained Earnings	1,305,926.93	
Total Fund Equity		1,960,554.14
Total Liabilities and Fund Equity		<u>\$ 2,306,635.14</u>

Town of Marshfield
User Charges & Other Revenues - Budget to Actual
Solid Waste Enterprise Fund - Cash Basis
Fiscal 2009

	<u>Fiscal 2009 Budget</u>	<u>Actual to Date</u>	<u>Budget Savings (Deficiency)</u>	<u>%</u>
Current year billings:				
2009 Rates	\$ -	2,319,416.29	2,319,416.29	
Prior receivables:				
2008 Rates		230,788.84		
2008 Liens		24,487.71		
2007 Liens		182.50		
Prior year receivables	<u>0.00</u>	<u>255,459.05</u>	<u>255,459.05</u>	
Total user charges	2,389,062.00	2,574,875.34	185,813.34	107.78%
Departmental Receipts:				
PAYT Bag Sales		176,855.19	176,855.19	
Commercial Passes		57,356.00	57,356.00	
Resident Permits		92,880.00	92,880.00	
Penalties & Interest		21,313.39	21,313.39	
White Goods		2,760.00	2,760.00	
Recycled Paper		20,882.64	20,882.64	
Leaf Bags		126.00	126.00	
Recycled Clothing		0.00	0.00	
Recycled Waste Oil		20.00	20.00	
Sale of Scrap		4,093.23	4,093.23	
Fines		0.00	0.00	
Other Departmental Revenue	<u>0.00</u>	<u>3,389.90</u>	<u>3,389.90</u>	
Other depart revenue	434,796.00	379,676.35	379,676.35	87.32%
State Reimb/PAYT	0.00	0.00	0.00	
Interest income	<u>50,000.00</u>	<u>57,739.11</u>	7,739.11	115.48%
Total revenues	\$ <u>2,873,858.00</u>	\$ <u>3,012,290.80</u>	\$ <u>573,228.80</u>	<u>104.82%</u>

TOWN OF MARSHFIELD
SOLID WASTE ENTERPRISE FUND
REVENUES, EXPENDITURES AND CHANGES IN RETAINED EARNINGS
For the Year Ended June 30, 2009

Revenues:

Trash Charges	\$ 2,550,205.13
Trash Liens added to Taxes	24,670.21
Commercial Passes	57,356.00
Resident Permits	92,880.00
PAYT Bag Revenue	176,855.19
Penalties & Interest on Collection of Rates	21,313.39
Fines	-
White Goods	2,760.00
Sale of Recycled Paper	20,882.64
Sale of Leaf Bags	126.00
Sale of Recycled Oil	20.00
Sale of Scrap	4,093.23
State	-
Investment Income	57,739.11
Composting & Other	3,389.90
Total Revenues	3,012,290.80

Expenditures:

Personnel Services	463,428.41
General Expenses	2,146,620.52
Prior Year Holdovers	234.28
Recycling Incentive Grant	-
Municipal Recycling Incentive Grant	-
Special Articles	3,520.00
Debt Service	30,750.00
Total Expenditures	2,644,553.21

Revenues over (under) Expenditures **367,737.59**

Other Financing Sources and Uses:

Proceeds from Permanent Bond Issue	
Operating Transfers In STM 4/09 A6	5,157.00
Transfer out to General Fund (Overhead)	(379,529.00)
Fully Deferred receivables	(453,548.54)
Total Other Financing Sources/Uses	(827,920.54)

Revenues and Other Financing Sources over (under)
Expenditures and Other Financing Uses **(460,182.95)**

Fund Equity at Beginning of Year **2,420,737.09**

Fund Equity at End of Year **\$ 1,960,554.14**

TOWN OF MARSHFIELD
SOLID WASTE ENTERPRISE FUND
APPROPRIATIONS AND EXPENDITURES
For the Year Ended June 30, 2009

<u>Account Description</u>	<u>Balance 7/1/2008</u>	<u>Appropriation</u>	<u>Other Receipts</u>	<u>Temporary Loan (T) or Permanent Bond (B)</u>		<u>Expenditures</u>	<u>Transfers In (Out)</u>	<u>Closed to Revenue</u>	<u>Balance 6/30/2009</u>
				<u>Proceeds (Payments)</u>	<u>Expenditures</u>				
Fiscal 2009 Budget:									
Salaries & Wages	-	448,590.00	-	-	463,428.41	14,838.41	-	-	-
General Expenses	-	2,852,600.00	-	-	2,146,620.52	-	-	-	705,979.48
Emergency Reserve	-	100,000.00	-	-	-	(14,838.41)	-	-	85,161.59
Overhead	-	379,529.00	-	-	-	(379,529.00)	-	-	-
Debt Service	-	30,750.00	-	-	30,750.00	-	-	-	-
Fiscal 2008 Budget - Total	\$ -	\$ 3,811,469.00	\$ -	\$ -	\$ 2,640,798.93	\$ (379,529.00)	\$ -	\$ -	\$ 791,141.07
Fiscal 2008 Budget Holdovers:									
General Expenses	13,963.08	-	-	-	234.28	-	-	-	13,728.80
Fiscal 2008 Budget - Total	\$ 13,963.08	\$ -	\$ -	\$ -	\$ 234.28	\$ -	\$ -	\$ -	\$ 13,728.80
Special Articles:									
Art 10 ATM 4/98									0.00
Closure & Capping of Landfill	198,593.98				3,520.00				195,073.98
Art 36, ATM 4/92									-
Design & Engineering for capping & lining of landfill	34,415.78				-				34,415.78
Art 4, ATM 4/96									11,353.05
Paint/Oil Drop Off Center	11,353.05				-				10,000.00
Art 6, ATM 4/97									10,000.00
Fire Intrusion Alarm	10,000.00				-				35,920.96
Art 4, ATM 4/2003									22,000.00
Loader Replacement #163	35,920.96				-				22,000.00
Art 4 ATM, 4/2008									22,000.00
Menzi Muck Excavator		22,000.00							22,000.00
Special Articles - Total	\$ 290,283.77	\$ 22,000.00	\$ -	\$ -	\$ 3,520.00	\$ -	\$ -	\$ -	\$ 308,763.77
Solid Waste Enterprise Special Revenue Funds:									
Recycling / Composting Revolving	4,011.31		-						4,011.31
Municipal Recycling Incentive Grant	1,660.23								1,660.23
Solid Waste Enterprise - SRF Total	\$ 5,671.54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,671.54
Solid Waste Enterprise Grand Total	\$ 309,918.39	\$ -	\$ -	\$ -	\$ 2,644,553.21	\$ (379,529.00)	\$ -	\$ -	\$ 1,119,305.18

**TOWN OF MARSHFIELD
TRUST FUNDS
REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY
For the Year Ended June 30, 2009**

<u>Fund Description</u>	<u>Balance 7/1/2008</u>	<u>Interest Income</u>	<u>Other Income</u>	<u>Expenditures</u>	<u>Transfers In (Out)</u>	<u>Balance 6/30/2009</u>
Treasurer:						
Cemetery Perpetual Care - Principal (Reflective of Market Value)	\$940,018.60	\$1,859.05	\$32,384.79	\$0.00		974,262.44
L S Richards Charity	\$2,000.00					2,000.00
L S Richards Medal	\$150.00					150.00
Albert Sprague- Library	\$174.68					174.68
JW Flavel- Cemetery	\$4.50					4.50
CC Langille- Cemetery	\$4.50					4.50
WM Weston- Cemetery	\$3.30					3.30
Sybil White Charity	\$300.00					300.00
Luther Little - Cemetery	\$1,000.00					1,000.00
Alfred Phillips- Cemetery	\$505.00					505.00
Plainville Cemetery	\$1,200.00					1,200.00
R Taylor Little - Cemetery	\$400.00					400.00
E L & S A Hall - Library	\$500.00					500.00
Doris Boylston Trust	\$1,080.00					1,080.00
Agnes Ellison Welfare	\$1,000.00					1,000.00
B. Feinberg Scholarship	\$1,500.00					1,500.00
Total Non-Expendable	\$949,840.58	\$1,859.05	\$32,384.79	\$0.00	\$0.00	\$984,084.42
Treasurer:						
400th Anniversary Expend in 2040	\$1,796.26	\$62.67				1,858.93
Post Employment Benefits	\$0.00	\$8.16			\$10,000.00	10,008.16
Tri Centenary Trust Expend in 2076	\$1,177.66	\$41.08				1,218.74
Kaplan Music Trust	\$6,446.34	\$224.91				\$6,671.25
Scholarship Fund	\$19,440.63	\$4,471.67	\$0.00		(\$7,482.85)	16,429.45
Education Fund	\$17,800.10	\$391.66				18,191.76
Stabilization Fund (Reflective of Market Value)	\$629,704.29	18,793.77			874,001.00	1,522,499.06
Marshfield High School Scholarship	\$0.00	\$0.00	3,438.55	\$0.00	\$0.00	3,438.55
Law Enforcement Trust Fund	65,655.92		42,106.18	40,892.25		66,869.85
Sale of Lots	56,681.78		10,225.00			66,906.78
Cemetery Perpetual Care - Income	134,582.90	24,228.73		35,000.00	0.00	123,811.63
Medical Trust Fund	996.69	21.92	190.00		0.00	1,208.61
Workers Comp Trust - Police/Fire	29,761.17		2,239.76	9,574.17	0.00	22,426.76
Sub-Total Treasurer	964,043.74	48,244.57	58,199.49	85,466.42	876,518.15	1,861,539.53
Conservation Commission:						
Stone Conservation Trust	7,709.79	268.99		5.20		7,973.58
Helen Peterson Conservation	118,345.30	4,175.23		2,510.00		120,010.53

TOWN OF MARSHFIELD
TRUST FUNDS
REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY
For the Year Ended June 30, 2009

<u>Fund Description</u>	<u>Balance</u> <u>7/1/2008</u>	<u>Interest</u> <u>Income</u>	<u>Other</u> <u>Income</u>	<u>Expenditures</u>	<u>Transfers</u> <u>In (Out)</u>	<u>Balance</u> <u>6/30/2009</u>
Sub-Total Conservation	126,055.09	4,444.22	0.00	2,515.20	0.00	127,984.11
Historical Commission:						
Historical Commission Trust	2,027.68	44.61				2,072.29
Segregated Trust Funds:						
Marshfield Public Library	5,641.95	196.84				5,838.79
Walton Hall Maternity	3,281.29	114.48				3,395.77
Walton Hall School	2,232.39	77.88				2,310.27
Helen Peterson Scholarship	133,659.27	4,639.69				134,598.96
L S Richards Charity	21,140.69	807.35		3,700.00		21,948.04
L S Richards Medal	2,526.38	93.38				2,619.76
Nathaniel Taylor Medal	1,515.50	52.88				1,568.38
Sybil White Charity	10,024.23	360.20				10,384.43
MFLD Worthy Poor	2,232.38	77.88				2,310.26
Martinez Family Trust - Library	799.93	27.90				827.83
Bradley Rogers - Library	3,757.09	131.08		3,880.75		7.42
Albert Sprague - Library	871.07	36.48				907.55
J W Flavel - Cemetery	386.71	14.42				401.13
C C Langille - Cemetery	676.59	24.80				701.39
W M Weston - Cemetery	46.70	1.74				48.44
Luther Little - Cemetery	4,612.92	195.82				4,808.74
Alfred Phillips - Cemetery	5,427.30	206.97				5,634.27
Plainville Cemetery	2,060.52	112.58		366.56		1,806.54
R Taylor Little - Cemetery	2,201.51	90.77				2,292.28
E L & S A Hall - Library	2,307.81	97.97		1,889.37		516.41
Margaret Mann - Library	1,076.17	37.54		1,076.17		37.54
Doris Boylston Flowers	856.11	29.87				885.98
Doris Boylston Trust	2,315.97	118.48				2,434.45
Agnes Ellison Welfare	7,879.33	309.79				8,189.12
B. Feinberg Scholarship	4,528.91	210.34		0.00		4,739.25
Jared Barrows Scholarship	0.00	56.70	7,278.45	0.00	0.00	7,335.15
Ronald DiGravio Scholarship	0.00	234.43	30,092.54	500.00	0.00	29,826.97
Sub-Total Segregated	222,058.72	8,358.26	37,370.99	11,412.85	0.00	256,375.12
Total Expendable	\$1,314,185.23	\$61,091.66	\$95,570.48	\$99,394.47	\$876,518.15	\$2,247,971.05
Total Trust Funds	\$2,264,025.81	\$62,950.71	\$127,955.27	\$99,394.47	\$876,518.15	\$3,232,055.47

**TOWN OF MARSHFIELD
BALANCE SHEET
June 30, 2009**

AGENCY FUND

ASSETS

	\$ 534,181.63
Cash	\$ 570,254.15
	<u>\$ 1,104,435.78</u>

LIABILITIES

Warrants Payable	\$ -
Salary Payable	-
Agency Payables:	
Anderson Drive Land Taking	3,622.09
Dipierro Land Taking	7,538.72
Deputy Collector Fees	(4,743.69)
Unclaimed Items & Tailings	6,293.71
Water Installation Deposits	6,000.00
Guarantee Deposits	439,539.06
Pudding Hill Tank Lease - Security Deposit	3,000.00
GAR Hall Rental - Security Deposit	241.00
Police Details	(98,409.32)
Fire Details	(1,232.89)
License to Carry Fees	6,612.50
Student Activity Funds	156,877.12
State Sales Tax Payable	(198.67)
Due to State for Marriage Fees	9,042.00
Health Ins Withholdings	497,296.20
Life Insurance Withholdings	17,163.68
Dental Insurance Withholdings	53,816.07
Other Insurance Withholdings	1,978.20
	<u>\$ 1,104,435.78</u>

**TOWN OF MARSHFIELD
BALANCE SHEET
June 30, 2009**

GENERAL LONG TERM DEBT

ASSETS

Amounts to be Provided for Retirement of Debt	\$28,345,730.93
	<u>\$ 28,345,730.93</u>

LIABILITIES

Bonds payable:

 Inside the Debt Limit:

Town Buildings	1,240,000.00
Departmental Equipment	1,348,000.00
Other	5,393,000.00
School - Other	1,695,000.00
Sewer	3,534,730.93

 Outside the Debt Limit:

School Buildings	15,135,000.00
	<u>28,345,730.93</u>

MEMO ACCOUNTS

BONDS AUTHORIZED (MEMORANDUM)	4,591,000.00
BONDS AUTHORIZED AND UNISSUED (MEMORANDUM)	<u>(4,591,000.00)</u>

TOTAL LIABILITIES AND MEMO ACCOUNTS	<u>\$ 28,345,730.93</u>
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RESERVE FUND TRANSFERS VOTED FOR FISCAL YEAR 2009			
Advisory Board Voted	Budget and Line Item	Amount Needed	Description
		-	
1/28/2009	0101020021058005860999999	\$ 17,350.00	Police Cruiser
4/28/2009	0101020021058005860999999	30,000.00	Police Cruiser
6/30/2009	0101010014557005765999999	700.00	Fuels tax
6/30/2009	0101050054357005770999999	6,000.00	Veterans Benefits
6/30/09	0101010015152005310999999	\$ 10,000.00	Legal Bills
6/30/09	0101040042351005132421999	\$ 15,000.00	Snow and Ice Overtime
	Grand Total	\$ 79,050.00	
	Appropriated	\$ 100,000.00	
	Balance	\$ 20,950.00	

Advisory Board Voted	Budget and Line Item	Amount Needed	Description
		-	
1/28/2009	0101020021058005860999999	\$ 17,350.00	Police Cruiser
4/28/2009	0101020021058005860999999	30,000.00	Police Cruiser
6/30/2009	0101010014557005765999999	700.00	Fuels tax
6/30/2009	0101050054357005770999999	6,000.00	Veterans Benefits
6/30/09	0101010015152005310999999	\$ 10,000.00	Legal Bills
6/30/09	0101040042351005132421999	\$ 15,000.00	Snow and Ice Overtime
	Grand Total	\$ 79,050.00	
	Appropriated	\$ 100,000.00	
	Balance	\$ 20,950.00	

SEWER EMERGENCY RESERVE FUND TRANSFERS VOTED FOR FISCAL YEAR 2009			
Advisory Board Voted	Budget and Line Item	Amount Needed	Description
		\$ -	
	Grand Total	\$ -	
	Appropriated	\$ 100,000.00	
	Balance	\$ 100,000.00	

Advisory Board Voted	Budget and Line Item	Amount Needed	Description
		\$ -	
	Grand Total	\$ -	
	Appropriated	\$ 100,000.00	
	Balance	\$ 100,000.00	

WATER EMERGENCY RESERVE FUND TRANSFERS VOTED FOR FISCAL YEAR 2008[illegible]

SOLID WASTE EMERGENCY RESERVE FUND TRANSFERS VOTED FOR FISCAL YEAR 2008			
Advisory Board Voted	Budget and Line Item	Amount Needed	Description
6/30/2009	6601040040151005130431999	\$ 13,000.00	Overtime
6/30/2009	6601040040151005120431999	\$ 1,838.41	Payroll Cola
	Grand Total	\$ 14,838.41	
	Appropriated	\$ 100,000.00	
	Balance	\$ 85,161.59	

Advisory Board Voted	Budget and Line Item	Amount Needed	Description
6/30/2009	6601040040151005130431999	\$ 13,000.00	Overtime
6/30/2009	6601040040151005120431999	\$ 1,838.41	Payroll Cola
	Grand Total	\$ 14,838.41	
	Appropriated	\$ 100,000.00	
	Balance	\$ 85,161.59	

TOWN OF MARSHFIELD
Allowance for Abatments & Exemptions
Activity for Fiscal Year 2009

<u>Levy Year</u>	<u>Balance 7/1/2008</u>	<u>Commitments</u>	<u>Transfers to Overlay Surplus</u>	<u>Abatements & Exemptions</u>	<u>Balance 6/30/2009</u>
2009	0	411,288.80		260,529.86	150,758.94
2008	209,430.83	-	12,200.00	11,776.41	185,454.42
2007	77,651.94			-	77,651.94
2006	9,021.47		-		9,021.47
2005	303.27		-		303.27
2004	10,962.00		-		10,962.00
2003	12,061.90				12,061.90
2001	888.21				888.21
2000 & Prior	(14,567.01)		(14,567.01)	-	-
	<u>305,752.61</u>	<u>-</u>	<u>(2,367.01)</u>	<u>11,776.41</u>	<u>447,102.15</u>

* Overlay Deficits to be raised on the 2009 Tax Rate Recapitulation.