

**TOWN OF PEPPERELL
BUDGET VS ACTUALS
FISCAL YEAR 2008
TRUST FUNDS**

<u>Account Number and Description</u>	<u>Balance Forward</u>	<u>Expenditures</u>	<u>Revenue</u>	<u>Remaining Balance</u>
95010 FARRAR FLAG POLE FUND	150.00	0.00	0.00	150.00
95020 BROOKS EDUCATIONAL & ENTERTAINMENT FUND	45,000.00	0.00	0.00	45,000.00
95030 CEMETERY PERPETUAL CARE TRUST FUND	134,799.37	0.00	6,950.00	141,749.37
95040 LIBRARY TRUST FUNDS	62,435.95	0.00	0.00	62,435.95
95050 GERTRUDE CARTER LIBRARY TRUST FUND	13,834.48	0.00	0.00	13,834.48
95060 THURSTON LIBRARY FUND	500.00	0.00	0.00	500.00
95310 FARRAR FLAG POLE FUND	0.00	0.00	0.13	0.13
95320 BROOKS INCOME FUND	12.59	0.00	38.67	51.26
95330 CEMETERY PERP INC FD	-124.17	0.00	91.95	-32.22
95340 LAWRENCE LIB INCOME TRUST FD	15.26	0.00	64.29	79.55
95350 GERTRUDE CARTER INCOME FD	3.37	0.00	14.24	17.61
95360 THURSTON INCOME FUND - LIBRARY	0.14	0.00	0.50	0.64
Total NON-EXPENDABLE TRUSTS FUND	256,626.99	0.00	7,159.78	263,786.77
96010 FARRAR FLAG POLE FUND INCOME	34.16	0.00	44.43	78.59
96020 BROOKS EDUCATIONAL & ENTERT FUND INCOME	28,888.77	720.00	4,059.55	32,228.32
96030 CEMETERY PERPETUAL CARE TRUST FD INCOME	40,050.10	10,551.72	9,581.61	39,079.99
96040 LIBRARY TRUST FUNDS INCOME	59,770.85	0.00	6,726.68	66,497.53
96050 GERTRUDE CARTER LIBRARY TRUST FD INCOME	1,124.88	0.00	825.08	1,949.96
96060 BELLE HEALD FUND-LIBRARY	13,584.15	0.00	748.88	14,333.03
96090 THURSTON LIBRARY FUND INCOME	232.57	0.00	40.42	272.99
96120 SMITH LIBRARY FUND	4,822.04	0.00	275.75	5,097.79
96310 FARRAR INCOME FD	-0.76	0.00	0.44	-0.32
96320 BROOKS INCOME FD	-67.85	0.00	22.66	-45.19
96330 CEMETERY PERP CARE INC FD	102.82	0.00	55.10	157.92
96340 LIBRARY TRUST FUND INCOME	-128.34	0.00	24.39	-103.95
96350 GERTRUDE CARTER LIBRARY TRUST FD INCOME	-5.46	0.00	-3.36	-8.82
96360 BELLE HEALD FUND-LIBRARY	-8.56	0.00	9.87	1.31
96390 THURSTON INCOME LIBRARY INCOME FD	0.30	0.00	0.03	0.33
96420 DEAN SMITH LIBRARY FUND	25.60	0.00	3.65	29.25
Total EXPENDABLE TRUSTS FUND	148,425.27	11,271.72	22,415.18	159,568.73
97010 STABILIZATION FUND*	1,859,161.23	204,550.00	97,885.64	1,773,457.45
97020 CONSERVATION FUND	30,083.22	8,529.50	4,855.29	26,507.89
97030 RETIREMENT FUND	1,647,092.79	511,230.00	77,063.74	1,224,783.63
97040 LAND FUND	238,202.46	179,000.00	8,394.44	72,994.46
Total OTHER TRUSTS FUND	3,802,834.61	903,309.50	198,218.31	3,097,743.42
Grand Total All Trust Funds	4,207,886.87	914,581.22	227,793.27	3,521,098.92

**TOWN OF PEPPERELL
BUDGET VS ACTUALS
FISCAL YEAR 2008
WATER ENTERPRISE FUND**

<u>Account Number/Name</u>	<u>Appropriations</u>	<u>Transfers/ Supplementals</u>	<u>Expenditures</u>	<u>Account Balance</u>
45100 WATER DEPT-OPER & MAINTENANCE	827,545.00	29,995.00	682,710.81	174,829.19
45110 BILLING SOFTWARE A12 STM 10-30-06	0.00	7,505.38	7,505.38	0.00
45130 SECURITY FENCING A11 STM 11/03/03	0.00	10,698.85	0.00	10,698.85
45180 ASBESTOS-PEP SPRNGS A16 STM10/29/07	16,000.00	0.00	16,000.00	0.00
45210 WATER TANK CLEAN & REPAIR A22 ATM5/3/04	0.00	103,513.57	27,005.04	76,508.53
45240 WATER METER REPAIR/SERV A9 10/24/05	0.00	37,508.08	0.00	37,508.08
45250 NEW WATER TRUCK A28 ATM 5/1/06	0.00	6,038.10	330.00	5,708.10
45270 WELL IMPROV/JERSEY&BEMIS A20 5/1/06	0.00	62,674.71	39,997.81	22,676.90
45280 WATER SYS HYDRAULIC STUDY A40ATM5/7/07	30,000.00	0.00	18,620.00	11,380.00
45700 DEBT-NEW WELL/JERSEY ST	63,938.00	0.00	63,937.50	0.50
45710 DEBT - LOWELL RD WATER LINE	43,755.00	0.00	43,754.25	0.75
45720 DEBT-WATER TANK CLEANING&REPAIR	18,954.00	0.00	18,953.75	0.25
45810 UPGRADE METER READ DEVICES A37 ATM5/5/	25,000.00	0.00	0.00	25,000.00
45830 REPLACE WATER LINE-PARKER A30 ATM5/7/07	0.00	70,000.00	66,670.46	3,329.54
45950 WATER DEPT HEADQUARTERS A33 ATM5/7/07	0.00	390,000.00	346,202.00	43,798.00
45960 NASHUA RD WELL SITE A34 ATM 5/7/07	0.00	200,000.00	2,623.98	197,376.02
75200 INTEREST ON SHORT-TERM DEBT	71,603.00	0.00	71,603.00	0.00
91100 MIDDLESEX RETIREMENT ASSESSMENT	42,070.00	0.00	42,070.00	0.00
91300 UNEMPLOYMENT COMP INSURANCE	1,000.00	0.00	0.00	1,000.00
91400 HEALTH/DISABILITY INSURANCE	45,000.00	0.00	31,519.75	13,480.25
91500 LIFE INSURANCE	175.00	0.00	49.68	125.32
91600 SOCIAL SECURITY-MEDICARE	5,000.00	0.00	4,280.23	719.77
94500 GENERAL INSURANCE	37,775.00	0.00	25,932.75	11,842.25
Total WATER ENTERPRISE FUND	1,227,815.00	917,933.69	1,509,766.39	635,982.30

TRANSFER STATION ENTERPRISE FUND

<u>Account Number/Name</u>	<u>Appropriations</u>	<u>Transfers/ Supplementals</u>	<u>Expenditures</u>	<u>Account Balance</u>
49300 TRANSFER STATION/RECYCLING CENTER	360,204.00	0.00	281,794.83	78,409.17
49310 TRACTOR REPLACEMENT A11 ATM 5/1/06	0.00	8,520.00	0.00	8,520.00
49370 TRAILER PURCHASE A13 ATM 5/1/06	0.00	60.00	0.00	60.00
91400 HEALTH/DISABILITY INSURANCE	4,200.00	0.00	4,200.00	0.00
Total TRANSFER STATION ENTERPRISE	364,404.00	8,580.00	285,994.83	86,989.17

**TOWN OF PEPPERELL
BUDGET VS ACTUALS
FISCAL YEAR 2008
SEWER ENTERPRISE FUND**

<u>Account Number/Name</u>	<u>Appropriations</u>	<u>Transfers/ Supplementals</u>	<u>Expenditures</u>	<u>Account_Balance</u>
44120 ENG SERV-08/09 SEWER EXT A14STM10/29/07	0.00	101,850.00	92,304.82	9,545.18
44130 SEWER EXT - VARIOUS - A30 ATM 5/7/07	0.00	525,000.00	489,782.86	35,217.14
44140 NEW LOADER A38 ATM 5/7/07	0.00	125,000.00	112,892.99	12,107.01
44150 UV SYSTEM ENCLOSURE A39 ATM5/7/07	0.00	75,000.00	0.00	75,000.00
44160 SEWER LINE CAMERA A43 ATM 5/7/07	45,000.00	0.00	0.00	45,000.00
44200 WWT PLANT-OPER & MAINTENANCE	863,419.00	30,185.00	762,651.13	130,952.87
44210 NEW SEWER VEHICLE A23 ATM 5/5/08	0.00	38.00	0.00	38.00
44220 WATER & AERATION EQUIP A21 ATM 5/1/00	0.00	2,142.97	0.00	2,142.97
44230 ENGINEERING TOWNSEND/MASON ST A27 5/2/05	0.00	38,996.53	1,128.53	37,868.00
44310 TOWNSEND STREET SEWER A27 ATM5/1/06	0.00	73,777.36	48,716.49	25,060.87
44320 SEWER TRUCK A6 STM 5/1/06	0.00	4,178.00	659.85	3,518.15
44330 BILLING SOFTWARE- A12 STM 10-30-06	0.00	6,438.43	6,438.43	0.00
44340 ENG SERV-VARIOUS EXT A14 STM 10-30-06	0.00	4,204.83	4,204.83	0.00
44350 SEWER SYSTEM NASHUA RD-A5STM 5/5/08	0.00	0.00	10,056.64	-10,056.64
44500 DEBT-JEWETT ST	21,589.00	0.00	21,588.50	0.50
44600 DEBT - PLANT UPGRADE/DESIGN FEES	31,689.00	0.00	31,689.00	0.00
44610 DEBT-WWTP UPGRADE/MWPT	315,831.00	0.00	309,985.94	5,845.06
44790 DEBT-SEWER EXT PARK III	25,331.00	0.00	25,330.75	0.25
44800 DEBT - SARTELLE STREET CONSTRUCTION	235,032.00	0.00	235,031.25	0.75
44840 DEBT-LOWELL RD PHASE II	58,552.00	0.00	58,551.10	0.90
44850 DEBT-BENNETT ST	4,867.00	0.00	4,866.10	0.90
44860 DEBT-PARK ST	45,016.00	0.00	45,015.66	0.34
44870 DEBT-RIVER RD	22,508.00	0.00	22,507.77	0.23
44880 DEBT-LOWELL RD/PHASE III	24,368.00	0.00	24,367.50	0.50
44890 DEBT-PARK STREET II	4,994.00	0.00	4,993.50	0.50
44920 SEWER EXT JEWETT ST A26 ATM 5/4/98	0.00	602.36	602.36	0.00
44940 SEWER EXT-PARK ST SUP A18 STM10/28/02	0.00	3,177.55	3,177.55	0.00
44990 SEWER EXTENSION-LOWELL RD/A10 ATM 5/1/95	0.00	9,402.95	2,737.87	6,665.08
75200 INTEREST ON SHORT-TERM DEBT	40,147.00	0.00	40,147.00	0.00
91100 MIDDLESEX RETIREMENT ASSESSMENT	56,396.00	0.00	56,396.00	0.00
91300 UNEMPLOYMENT COMP INSURANCE	1,000.00	0.00	0.00	1,000.00
91400 HEALTH/DISABILITY INSURANCE	65,000.00	0.00	48,543.43	16,456.57
91500 LIFE INSURANCE	300.00	0.00	180.30	119.70
91600 SOCIAL SECURITY-MEDICARE	8,750.00	0.00	6,204.63	2,545.37
94500 GENERAL INSURANCE	43,000.00	0.00	31,311.00	11,689.00
Total SEWER ENTERPRISE FUND	1,912,789.00	999,993.98	2,502,063.78	410,719.20

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FISCAL YEAR 2008
GENERAL FUND**

<u>Account Number/Name</u>	<u>Appropriations</u>	<u>Transfers/ Supplementals</u>	<u>Expenditures</u>	<u>Account Balance</u>
11400 MODERATOR	208.00	0.00	150.00	58.00
12200 SELECTMEN	6,410.00	0.00	5,960.11	449.89
12230 PARKER HILL WAY A13 STM 10/29/07	2,500.00	0.00	2,100.00	400.00
12250 FIRE EASEMENT/47 GROTON ST A17 5/7/07	500.00	0.00	500.00	0.00
12270 BOUNDARY MARKINGS A27 ATM 5/7/01	0.00	463.33	0.00	463.33
12310 GASOLINE ACCOUNT A 29 ATM 4/21/81	0.00	-5,862.04	1,514.82	-7,376.86
12650 CABLE TV ADVISORY COM-ART25 STM 11/1/99	0.00	3,221.91	0.00	3,221.91
12900 TOWN ADMINISTRATOR	145,534.00	-2,300.00	138,178.03	5,055.97
13100 FINANCE COMMITTEE	1,090.00	0.00	973.18	116.82
13200 RESERVE FUND	75,000.00	-73,705.48	0.00	1,294.52
13500 ACCOUNTANT	133,760.00	-26,752.00	100,811.11	6,196.89
14100 ASSESSORS	146,701.00	9,836.25	151,344.86	5,192.39
14110 COMPUTER SYSTEM-ASSESSORS A8STM10/19	0.00	1,398.19	0.00	1,398.19
14140 GIS EQUIPMENT A10 STM10-24-05	0.00	3,025.86	170.71	2,855.15
14200 GIS	20,000.00	0.00	19,700.10	299.90
14500 TREASURER/COLLECTOR	163,118.00	-16,207.00	144,486.61	2,424.39
15100 LAW DEPARTMENT	49,700.00	-1,600.00	19,383.04	28,716.96
15200 PERSONNEL BOARD	4,887.00	0.00	2,380.66	2,506.34
15210 CLASSIFICATION/COMP STUDY A8STM10-30-0E	0.00	7,500.00	0.00	7,500.00
15500 INFORMATION SYSTEMS TECHNOLOGY COMM	84,626.00	-12,036.00	72,395.62	194.38
15510 COMPUTER SOFTWARE HARDWARE A9STM10,	6,200.00	0.00	1,195.68	5,004.32
15520 COMPUTER EQUIP & SUPPLIES A16 ATM5/1/06	0.00	2,437.53	2,437.53	0.00
15540 COMPUTER EQUIPMENT-A16 ATM 5/2/05	0.00	4,230.82	3,502.20	728.62
15560 NEW HARDWARE SOFTWARE - A14 ATM 5/7/07	6,200.00	0.00	0.00	6,200.00
15700 CENTRAL TELEPHONE	29,400.00	500.00	29,827.34	72.66
15800 TAX TITLE FORECLOSURE	4,990.00	-105.00	1,698.60	3,186.40
15900 POSTAGE METER	25,626.00	0.00	25,545.36	80.64
16100 TOWN CLERK	101,496.00	0.00	100,422.03	1,073.97
16200 ELECTIONS	10,680.00	0.00	9,024.78	1,655.22
16300 REGISTRATION	8,567.00	0.00	8,368.85	198.15
17100 CONSERVATION COMMISSION	39,108.00	0.00	39,082.83	25.17
17500 PLANNING BOARD	52,626.00	0.00	41,864.10	10,761.90
17600 BOARD OF APPEALS	9,659.00	4,000.00	12,457.74	1,201.26
19200 TOWN HALL	91,899.00	0.00	90,679.49	1,219.51
19210 PREL FUNDING-PSC/TOWN HALL A11STM1024C	0.00	20,204.20	7,000.00	13,204.20
19300 CABLE ADVISORY COMMITTEE	100.00	0.00	0.00	100.00
19500 TOWN REPORTS	5,000.00	0.00	2,434.00	2,566.00
19600 OTHER TOWN BUILDINGS	15,876.00	0.00	8,599.03	7,276.97
21100 POLICE DEPARTMENT	1,672,736.00	300.09	1,634,952.16	38,083.93
21180 POLICE CRUISERS(2) A15 ATM 5/7/07	55,000.00	0.00	46,041.50	8,958.50
21310 UNPAID BILL PR FY A3 STM5/5/08	333.44	0.00	333.44	0.00
21330 REPAIRS TO PSC A2 STM 10-30-06	0.00	5,124.89	535.00	4,589.89
22100 FIRE DEPARTMENT	225,683.00	13,550.00	237,553.10	1,679.90
22140 FIRE DEPT REEL TRUCK A16 STM 11/8/04	0.00	30.72	0.00	30.72
22160 AIR PACK BOTTLES A16 5/7/07	10,000.00	0.00	9,996.00	4.00
24100 BUILDING AND ZONING OFFICER	71,317.00	0.00	65,825.74	5,491.26
24200 GAS INSPECTOR	8,465.00	93.60	5,470.58	3,088.02
24300 PLUMBING INSPECTOR	10,708.00	0.00	7,985.95	2,722.05
24400 SEALER OF WEIGHTS AND MEASURES	5,650.00	0.00	5,163.80	486.20
24500 WIRING INSPECTOR	15,440.00	0.00	8,599.93	6,840.07
25100 COMMUNICATIONS CENTER	275,587.00	6,693.00	269,277.23	13,002.77
25120 ALARM MONITORING SYSTEM A20 ATM 5/7/07	25,000.00	0.00	0.00	25,000.00
25150 RADIO SYSTEM UPGRADE A28 ATM 5/7/01	0.00	34,487.51	9,076.84	25,410.67
29100 EMERGENCY MANAGEMENT AGENCY	8,020.00	1,515.48	5,861.60	3,673.88
29110 EMERGENCY NOTIFICATION SYSA9 STM10-30-	0.00	40,000.00	35,938.84	4,061.16
29200 ANIMAL CONTROL OFFICER	60,186.00	0.00	56,320.29	3,865.71
29300 SAFETY, TRAFFIC SIGNS & SIGNALS	4,800.00	0.00	4,116.56	683.44
29400 FOREST WARDEN	1,048.00	0.00	1,048.00	0.00
29600 CONSTABLES	250.00	225.00	475.00	0.00
31100 NASHOBA VALLEY TEC HIGH SCHOOL	1,005,242.00	0.00	1,005,242.00	0.00
32100 NO MIDDLESEX REG SCH DISTRICT	9,706,742.50	-85,018.00	9,621,474.50	250.00

**TOWN OF PEPPERELL
BUDGET VS ACTUALS
FISCAL YEAR 2008
GENERAL FUND**

Account Number/Name	Appropriations	Transfers/ Supplementals	Expenditures	Account Balance
41100 TOWN ENGINEER	58,340.00	0.00	57,765.80	574.20
42180 LANDTAKING-TARBELL/LOWELL A23 ATM 5/2/01	0.00	1.00	0.00	1.00
42200 HIGHWAYS-CONST & MAINTENANCE	870,465.00	45,552.00	879,648.91	36,368.09
42210 EPA COMPLIANCE A36 ATM 5/7/07	27,150.00	0.00	3,034.64	24,115.36
42250 PURCHASE NEW BACKHOE-A15 ATM5/5/03	0.00	9,989.00	1,570.00	8,419.00
42330 REPLACE PLOWS,SANDERS A23 ATM 5/7/07	75,000.00	0.00	52,584.00	22,416.00
42340 VARNUM BROOK ACCESS RD A8 STM11/03/03	0.00	10,000.00	0.00	10,000.00
42360 VEHICLE DIAGNOSTIC EQUIP A22 11/8/04	0.00	634.00	0.00	634.00
42400 STREET LIGHTING	39,494.00	3,900.00	43,393.04	0.96
42700 TREE CARE AND PLANTING	12,977.00	0.00	11,458.66	1,518.34
49100 CEMETERY	35,386.00	0.00	33,010.01	2,375.99
49200 SANITARY LANDFILL	13,310.00	0.00	13,288.00	22.00
51100 BOARD OF HEALTH	121,654.00	0.00	56,692.30	64,961.70
52100 CLINICS	1,856.00	0.00	853.00	1,003.00
52200 NURSING SERVICE	47,203.00	0.00	45,636.67	1,566.33
52300 MENTAL HEALTH SERVICES	9,900.00	0.00	9,900.00	0.00
54100 COUNCIL ON AGING	164,225.00	0.00	162,773.46	1,451.54
54170 SENIOR TAX WORK-OFF PROG A26ATM5/7/07	6,000.00	0.00	3,917.00	2,083.00
54300 VETERANS' SERVICES	18,825.00	2,812.00	21,015.00	622.00
54400 HOUSING AUTHORITY	200.00	0.00	200.00	0.00
54500 DISABILITY COMMISSION	300.00	0.00	0.00	300.00
54540 HANDICAP PARKING FEES-A20 ATM 5/6/97	0.00	488.30	0.00	488.30
61100 LAWRENCE LIBRARY	418,229.00	7,792.91	414,807.00	11,214.91
61130 SUP APPROP-LIBRARY ROOF A13STM10-24-05	0.00	500.00	500.00	0.00
61170 BOOK FINE MONIES A32 5/2/05	0.00	14.85	14.85	0.00
61210 BOOK FINE MONEY A15 ATM5/1/06	0.00	6,643.45	3,238.44	3,405.01
61220 LIBRARY ROOF REPAIRS-A11 ATM 5/7/07	2,500.00	0.00	1,529.88	970.12
61310 LIBRARY ROOF REPAIRS-A 4 STM 10/21/96	0.00	2,320.12	2,320.12	0.00
61370 BOOK FINE MONEY A6 STM 10/29/07	8,866.00	0.00	0.00	8,866.00
63100 SUMMER PLAYGROUND	12,877.00	0.00	12,877.00	0.00
63200 COMMUNITY CENTER	40,113.00	0.00	37,498.01	2,614.99
65100 PARKS	94,350.00	0.00	84,835.88	9,514.12
65150 NEW MOWER A11 STM 10-30-2006	0.00	443.75	442.62	1.13
65260 JERSEY ST BALLFIELDS - A17 ATM 5/7/01	0.00	2,913.55	958.59	1,954.96
69100 HISTORICAL COMMISSION	250.00	0.00	0.00	250.00
69200 MEMORIAL DAY CELEBRATION	3,000.00	0.00	2,906.79	93.21
69330 JULY FOURTH FIREWORKS A1STM102907	10,000.00	0.00	10,000.00	0.00
69350 JULY FOURTH FIREWORKS A1 STM10-30-06	0.00	5,000.00	5,000.00	0.00
71700 DEBT-GENERAL OBLIGATION II	130,348.00	0.00	130,348.00	0.00
71800 DEBT-BELMONT SPRINGS	69,000.00	0.00	68,953.50	46.50
75200 INTEREST ON SHORT-TERM DEBT	34,000.00	22,844.38	56,844.38	0.00
82000 STATE ASSESSMENTS & CHARGES	25,139.00	0.00	24,979.00	160.00
91100 MIDDLESEX RETIREMENT ASSESSMENT	511,230.00	3,500.00	514,730.00	0.00
91300 UNEMPLOYMENT COMP INSURANCE	10,000.00	-2,800.00	0.00	7,200.00
91400 HEALTH/DISABILITY INSURANCE	616,070.00	-17,420.41	573,379.18	25,270.41
91500 LIFE INSURANCE	2,000.00	0.00	1,853.47	146.53
91600 SOCIAL SECURITY-MEDICARE	52,000.00	4,000.00	53,807.51	2,192.49
94500 GENERAL INSURANCE	181,665.00	0.00	172,560.24	9,104.76
97020 CONSERVATION FUND	3,450.00	0.00	3,450.00	0.00
99230 TRANSFERS TO AMBULANCE FUND	0.00	64,200.00	64,200.00	0.00
Total GENERAL FUND	18,131,040.94	108,581.76	17,714,251.42	525,371.28

**TOWN OF PEPPERELL
BUDGET VS ACTUALS
FISCAL YEAR 2008
GENERAL FUND**

<u>Account Number/Name</u>	<u>Appropriations</u>	<u>Transfers/ Supplementals</u>	<u>Expenditures</u>	<u>Account Balance</u>
AMBULANCE FUND				
23100 AMBULANCE SERVICE	215,402.00	23,250.00	230,927.18	7,724.82
23210 TABLET COMPUTER A30 ATM 5/1/06	0.00	179.71	0.00	179.71
Total AMBULANCE FUND	215,402.00	23,429.71	230,927.18	7,904.53
CAPITAL PROJECTS FUND				
54160 SENIOR CENTER - A9 ATM 5/7/01	0.00	10,644.44	2,876.96	7,767.48
Total SENIOR CENTER BUILDING FUND	0.00	10,644.44	2,876.96	7,767.48
17160 KEYES CONSERV REST A10 STM 10/30/07	0.00	499,000.00	499,000.00	0.00
Total KEYES CONSERVATION RESTRICTION	0.00	499,000.00	499,000.00	0.00
49240 LANDFILL CLOSURE A 11 ATM 05-04-92	0.00	50,000.50	0.00	50,000.50
Total LANDFILL CLOSURE FUND	0.00	50,000.50	0.00	50,000.50
19230 TOWN HALL IMPROVEMENTS A15 ATM 5/1/00	0.00	150,488.96	3,095.20	147,393.76
Total TOWN HALL IMPROVEMENT FUND	0.00	150,488.96	3,095.20	147,393.76
13530 FINANCIAL SOFTWARE&HARDWARE A18ATM5/	0.00	21,210.28	2,561.42	18,648.86
22110 NEW TANKER TRUCK A12 5/7/07	0.00	385,000.00	371,864.13	13,135.87
22120 RADIO CONVERSION A17 ATM 5/1/06	0.00	54,407.32	46,105.56	8,301.76
25110 RECORDS MANAGEMENT SYSTEM A9 ATM5/1/06	0.00	6,776.60	5,043.76	1,732.84
42110 NEW DUMP TRUCK A22 ATM 5/7/07	0.00	120,000.00	118,597.00	1,403.00
42150 MOWER TRACTOR/RD GRADER A10 ATM5/1/06	0.00	23,467.48	0.00	23,467.48
Total DEPARTMENTAL EQUIPMENT FUND	0.00	610,861.68	544,171.87	66,689.81

TOWN OF PEPPERELL, MASSACHUSETTS
 COMBINING BALANCE SHEET - ALL TRUST AND AGENCY FUNDS
 JUNE 30, 2008

					TOTALS (MEMORANDUM ONLY)	
	NON-EXPENDABLE TRUSTS	EXPENDABLE TRUSTS	OTHER TRUSTS	AGENCY	JUNE 30, 2008	JUNE 30, 2007
ASSETS =====						
Cash	(\$2,451)	4,942	\$23,479	493,626	\$519,596	\$674,173
Investments, at cost	266,238	161,310	3,091,716		3,519,263	4,208,660
TOTAL ASSETS	263,787	166,251	3,115,195	493,626	4,038,859	4,882,834
=====						
LIABILITIES AND FUND EQUITY =====						
Liabilities:						
Warrants Payable		6,683	17,451	2,196	26,330	5,969
Unclaimed Items - Uncashed Checks				20,115	20,115	20,115
Excess on Sales - Land of Low Value					0	0
Due to Police Officers - Off-Duty Work Details					0	0
Due to Com of Ma - Fisheries&Wildlife				(985)	(985)	(1,155)
Due to Com of Ma - Firearms Records				2,247	2,247	(90)
TOTAL LIABILITIES	0	6,683	17,451	23,574	47,708	24,839
Fund Equity:						
Fund Balances:						
Reserved for Endowments	263,787				263,787	256,627
Reserve for Pr Yr Expenditures			307,757		307,757	
Reserved for Expenditures		159,569	2,789,986	470,053	3,419,607	4,601,368
Unreserved:						
Designated						
Undesignated						
TOTAL FUND EQUITY	263,787	159,569	3,097,743	470,053	3,991,151	4,857,995
TOTAL LIABILITIES AND FUND EQUITY	\$263,787	\$166,251	\$3,115,194	\$493,626	\$4,038,859	\$4,882,834
=====						

TOWN OF PEPPERELL, MASSACHUSETTS
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 June 30, 2008

EXHIBIT 1

	GOVERNMENTAL FUND TYPES			PROPRIETARY FUND TYPES	FIDUCIARY FUND TYPES	ACCOUNT GROUPS	TOTALS (MEMORANDUM ONLY)	
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	ENTERPRISE	TRUST AND AGENCY	LONG-TERM DEBT GROUP	June 30, 2008	June 30, 2007
ASSETS =====								
Cash and Investments	1,823,492	122,743	269,460	2,504,787	519,596		5,240,078	5,453,208
Investments, at cost					3,519,263		3,519,263	4,208,660
Receivables:								
Property Taxes	403,314						403,314	436,371
Allowance Abate/Exemp	(183,471)						(183,471)	(122,556)
Taxes in Litigation							0	0
Tax Liens	222,415			21,083			243,498	166,214
Excises	131,372						131,372	130,703
User Charges				565,365			565,365	515,761
Utility Liens				22,544			22,544	27,172
Other							0	0
Betterments				1,178,590			1,178,590	889,441
Committed Interest				20,283			20,283	4,132
Deferred Betterments							0	0
Departmental		279,546					279,546	207,500
Intergovernmental							0	0
Allow Uncollectible Rec				(30,450)			(30,450)	(37,200)
Tax Foreclosures	28,688			0			28,688	28,688
Due from Other Gvts.			320,000	0			320,000	183,574
Amounts for be Provided for								
Payment of Notes							0	0
Payment of Bonds						2,624,000	2,624,000	1,772,000
Fixed Assets				30,261,659		29,144,829	59,406,488	44,940,648
Long-term Obligations						417,345	417,345	349,630
TOTAL ASSETS	2,425,810	402,290	589,460	34,543,861	4,038,859	32,186,174	74,186,453	59,153,946
=====								
LIABILITIES & FUND EQUITY =====								
Liabilities:								
Warrants Payable	53,229	33,396	317,609	199,824	26,330		630,388	412,024
Due to Police Officers- Off-Duty Work Detail							0	0
Due to Com of Ma-Fish/Firearms				1,931	1,262		3,193	490
Contracts Payable-Retained %							0	0
Payroll Withholdings	46,224						46,224	2,797
Due to Other Governments							0	0
Unclaimed Items - Uncashed Checks					20,115		20,115	20,115
Excess on Sales - Land of Low Value							0	0
Notes Payable				101,850			101,850	2,114,000
Bonds Payable				9,751,941		2,624,000	12,375,941	9,303,352
Accrued Vacation Payable						261,275	261,275	241,761
Accrued Sick Leave Payable						156,070	156,070	107,870

TOWN OF PEPPERELL, MASSACHUSETTS
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 June 30, 2008

EXHIBIT 1

	GOVERNMENTAL FUND TYPES			PROPRIETARY FUND TYPES	FIDUCIARY FUND TYPES	ACCOUNT GROUPS	TOTALS (MEMORANDUM ONLY)	
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	ENTERPRISE	TRUST AND AGENCY	LONG-TERM DEBT GROUP	June 30, 2008	June 30, 2007
LIABILITIES & FUND EQUITY								
=====								
Liabilities:								
Deferred Revenue:								
Property Taxes	164,988						164,988	284,578
Intergovernmental							0	0
Taxes in Litigation							0	0
Tax Liens	222,415						222,415	148,720
Other Receivables	131,372	269,546					400,918	328,203
Tax Foreclosures	28,688						28,688	28,688
Total Liabilities	646,917	302,942	317,609	10,055,545	47,707	3,041,345	14,412,065	12,992,596
Fund Equity:								
Invested in Capital Asset-Net				20,784,718		29,144,829	49,929,547	37,409,296
Retained Earnings:								
Undesignated				2,812,137			2,812,137	1,989,395
Receipts Res for Approp							0	0
Fund Balances:								
Designated for Capital				1,244			1,244	1,244
Reserved for Deficit				(102,361)			(102,361)	(1,509,465)
Reserved for Encumbrances	188,128	357,995	271,851	952,580	307,757		2,078,311	1,629,020
Reserved for Endowments					263,787		263,787	256,627
Reserved for Expenditures	452,740			40,000	3,419,608		3,912,348	4,741,168
Reserved Over/Under Assess							0	0
Reserved for Nashoba Tech							0	0
Reserved Unprovided Abate							0	0
Unreserved:								
Designated							0	0
Undesignated	1,138,026	(258,648)					879,378	1,644,068
Total Fund Equity	1,778,894	99,347	271,851	24,488,317	3,991,152	29,144,829	59,774,391	46,161,353
TOTAL LIABILITIES AND FUND EQUITY	\$2,425,810	\$402,290	\$589,460	\$34,543,861	\$4,038,859	\$32,186,174	74,186,454	59,153,947
=====								

TOWN OF PEPPERELL
 COMBINING BALANCE SHEET - ALL CAPITAL PROJECT FUNDS
 JUNE 30, 2008

	SENIOR CENTER	LANDFILL CLOSURE	KEYES CONSERVATION	TOWN HALL IMPROVEMENT	DEPARTMENTAL EQUIPMENT FUND	JUNE 30, 2008
ASSETS =====						
Cash	\$7,981	\$50,001	\$0	\$147,394	\$64,085	\$269,460
Investments, at cost						
Due from Com Mass			320,000			\$320,000
Amounts for be Provided for Payment of Notes						\$0
Payment of Bonds						
Long-term Obligations						
TOTAL ASSETS	7,981	50,001	320,000	147,394	64,085	589,460
=====						
LIABILITIES AND FUND EQUITY =====						
Liabilities:						
Warrants Payable	214	0	320,000	0	(2,605)	317,609
Notes Payable						0
Deferred Revenue - Other Receivables						0
Total Liabilities	214	0	320,000	0	(2,605)	317,609
=====						
Fund Equity:						
Fund Balances:						
Reserved for Encumbrances	7,767	50,001	0	147,394	66,690	271,851
Reserved for Expenditures						0
Reserved for Deficeits						0
Unreserved:						
Undesignated						0
Total Fund Equity	7,767	50,001	0	147,394	66,690	271,851
=====						
TOTAL LIABILITIES AND FUND EQUITY	\$7,981	\$50,001	\$320,000	\$147,394	\$64,085	\$589,460
=====						

TOWN OF PEPPERELL, MASSACHUSETTS
COMBINING BALANCE SHEET - ENTERPRISE FUND
FOR THE YEAR ENDED JUNE 30, 2008

	SEWER FUND	WATER FUND	TRANSFER STATION FUND	Total (Memorandum Only)	
				JUNE 30, 2008	JUNE 30, 2007
ASSETS =====					
Cash	\$1,292,433	\$1,006,728	\$205,626	\$2,504,787	\$2,043,804
Investments, at cost				0	0
Receivables:					
User Charges	294,605	270,760		565,365	515,761
Tax Liens	4,635	16,448		21,083	17,494
Utility Liens	13,994	8,550		22,544	27,173
Other	0			0	0
Betterments	1,178,590			1,178,590	889,441
Committed Interest	20,283			20,283	4,132
Deferred Betterments	0			0	0
Allowance for Uncollectible Receivables	(15,662)	(14,788)		(30,450)	(37,200)
Due from Other Governments	0			0	183,574
Fixed Assets	18,328,378	11,081,512	851,769	30,261,659	28,807,171
TOTAL ASSETS =====	21,117,256	12,369,210	1,057,395	34,543,861	32,451,349
LIABILITIES AND FUND EQUITY =====					
Liabilities:					
Warrants Payable	153,499	28,969	17,356	199,824	104,602
Due to Com of Ma - Sales Tax	0	1,931		1,931	1,735
Notes Payable	101,850			101,850	1,641,000
Bonds Payable	7,616,941	2,135,000	0	9,751,941	7,531,352
Deferred Revenue - Other Receivables				0	0
Total Liabilities	7,872,290	2,165,900	17,356	10,055,545	9,278,689
Fund Equity:					
Invested in Net Asset - Net Related	10,986,437	8,946,512	851,769	20,784,718	21,275,819
Retained Earnings:					
Undesignated	1,823,786	803,464	166,781	2,794,031	1,989,395
Receipts Reserved for Appropriation				0	0
Fund Balances:					
Designated for Capital Purposes		1,244		1,244	1,244
Reserved for Deficit	(102,361)			(102,361)	(1,036,465)
Reserved for Encumbrances	517,106	449,178	1,490	967,774	802,868
Reserved for Expenditure	20,000	2,912	20,000	42,912	139,800
Total Fund Equity	13,244,968	10,203,311	1,040,039	24,488,318	23,172,661
TOTAL LIABILITIES AND FUND EQUITY =====	\$21,117,256	\$12,369,210	\$1,057,395	\$34,543,861	\$32,451,349

TOWN OF PEPPERELL, MASSACHUSETTS
 COMBINING BALANCE SHEET - ENTERPRISE FUND
 FOR THE YEAR ENDED JUNE 30, 2008

EXHIBIT 8A

	SEWER FUND	BETTERMENT FUND	Total (Memorandum Only) JUNE 30, 2008	JUNE 30, 2007
ASSETS =====				
Cash	\$471,942	\$820,491	\$1,292,433	\$897,869
Investments, at cost			0	0
Receivables:			0	0
User Charges	294,605		294,605	287,940
Tax Liens	4,635		4,635	3,952
Utility Liens	13,994		13,994	12,621
Other			0	0
Betterments		1,178,590	1,178,590	889,441
Committed Interest		20,283	20,283	4,132
Deferred Betterments			0	0
Allowance for Uncollectible Receivables	(15,662)		(15,662)	(24,404)
Due from Other Governments			0	183,574
Fixed Assets	18,328,378		18,328,378	17,269,308
TOTAL ASSETS	19,097,892	2,019,364	21,117,256	19,524,431
=====				
LIABILITIES AND FUND EQUITY =====				
Liabilities:				
Warrants Payable	153,499		153,499	40,868
Contracts Payable - Retained %			0	0
Notes Payable	101,850		101,850	590,000
Bonds Payable	7,616,941		7,616,941	6,853,352
Deferred Revenue - Other Receivables			0	0
Total Liabilities	7,872,289	0	7,872,289	7,484,220
Fund Equity:				
Invested in Net Asset-Net Related	10,986,437		10,986,437	10,415,956
Retained Earnings:				
Undesignated	79,422	1,744,364	1,823,786	1,591,624
Receipts Reserved for Appropriation			0	0
Fund Balances:				
Designated for Capital Purposes			0	0
Reserved for Deficit	(102,361)		(102,361)	(430,516)
Reserved for Encumbrances	242,106	275,000	517,106	418,149
Reserved for Expenditures	20,000		20,000	45,000
Total Fund Equity	11,225,604	2,019,364	13,244,967	12,040,213
TOTAL LIABILITIES AND FUND EQUITY	\$19,097,892	\$2,019,364	\$21,117,257	\$19,524,432
=====				