

**TOWN OF WARREN, MA**  
**BALANCE SHEET**  
**June 30, 2008**

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**TOWN OF WARREN, MA  
BALANCE SHEET  
June 30, 2008**

	<u>GENERAL FUND</u>	<u>FEDERAL &amp; STATE GRANTS</u>	<u>RECEIPTS RESERVED FOR APPROPRIATION</u>	<u>Capital Project Funds</u>	<u>REVOLVING &amp; GIFT FUNDS</u>	<u>LANDFILL ENTERPRISE</u>	<u>SEWER ENTERPRISE</u>	<u>Trust &amp; Agency Funds</u>	<u>General Long Term Debt</u>
<b><u>Liabilities</u></b>									
Warrants and Accounts Payable	\$ 298,531.00								
Withholdings	27,942.00								
Due to Collector					5,322.00				
Due to Clerk					(15.00)				
Due to COA									
Other Liabilities Water Betterment	-				292,600.00				
Due to Warren Water								37,057.00	
BANs Payable	-								
Betterment Bonds Heritage							\$ 405,204.00		
Bonds Payable Fire Truck									\$ 90,000.00
Bonds Payable Land Acquisition									\$ 75,000.00
Bonds Payable							\$ 75,000.00		
Bonds Payable Water Betterment									\$ 391,720.00
Deferred Revenue:									
Property Taxes	\$ 292,581.00								
Chapter 61A Taxes									
Tax Liens	172,277.00								
Tax Foreclosures	71,919.00							1,098.00	
Motor Vehicle Excise	125,836.00								
Farm Animal Excise	-								
Restitution	471.00								
Departmental	139,292.00								
Classified Forest									
Deferred Revenue	802,376.00				-		426,947.00		
<b>Total Liabilities</b>	<b>\$ 1,128,849.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 297,907.00</b>	<b>\$ -</b>	<b>\$ 907,151.00</b>	<b>\$ 38,155.00</b>	<b>\$ 556,720.00</b>
<b><u>Fund Balances</u></b>									
Reserve for encumbrances	\$ 155,493.00					\$ -	\$ 238,690.00		
Undesignated	154,576.00	94,777.00			243,607.00	38,215.00	255,718.00		
Unprovided Abatements/Overlay									
Fund Balance Reserved -Expenses						44,564.00	316,700.00		
Tailings	4,366.00								
Snow & Ice Defecit	-								
Police Station,Fire Station,Highway,Shepard									
Highway Chapter 90		322,337.00							
Capital Assets, Net of Related Debt						218,550.00	3,996,519.00		
Invested in Capital Assets									8,997,665.00
Designated Betterment Trust							138,813.00		
Debt Exclusion Reserves						425,000.00	-		
Capital Improvement Fund							111,183.00		
Fund Balances			61,234.00	79,940.00				763,648.00	
Stabilization								1,458,328.00	
<b>Total Fund Balances</b>	<b>\$ 314,435.00</b>	<b>\$ 417,114.00</b>	<b>\$ 61,234.00</b>	<b>\$ 79,940.00</b>	<b>\$ 243,607.00</b>	<b>\$ 726,329.00</b>	<b>\$ 5,057,623.00</b>	<b>\$ 2,221,976.00</b>	<b>\$ 8,997,665.00</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,443,284.00</b>	<b>\$ 417,114.00</b>	<b>\$ 61,234.00</b>	<b>\$ 79,940.00</b>	<b>\$ 541,514.00</b>	<b>\$ 726,329.00</b>	<b>\$ 5,964,774.00</b>	<b>\$ 2,260,131.00</b>	<b>\$ 9,554,385.00</b>

**TOWN OF WARREN, MA  
GENERAL FUND REVENUES  
FOR THE YEAR ENDED JUNE 30, 2008**

*Taxes*

Personal Property	\$	208,349
Real Estate		4,661,548
Tax Liens		20,140
Motor Vehicle Excise		462,761
Farm Animal Excise		1,471
PILOT		5,854
Chapter 61 Deferred Classified Forest		-
State Owned Land		
Penalties and Interest		46,127
		<u>5,406,250</u>

*Charges for Services*

Fees	13,496
Building Rent	15,240
Mobile Home Rent	16,233
Cemetery	2,925
Ambulance	72,029
Licenses and Permits	37,913
Parking Fines	2,145
Miscellaneous	68
	<u>160,049</u>

*State Aid*

Abatement to Elderly	26,448
Quinn Bill/Police Incentive	14,336
Highway	-
Veterans benefits	2,326
Vocational CH 70 Aid	137,959
Lottery	977,727
	<u>1,158,796</u>

Court Fines	20,348
Investment Income	87,372
Miscellaneous Income	32,752
Other Intergovernmental	4,007
	<u>144,479</u>

<b>Total General Fund Revenues</b>	<b><u><u>6,869,574</u></u></b>
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**TOWN OF WARREN, MA  
GENERAL FUND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2008**

Moderator

Salary	\$ 500
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Selectmen

Elected salary	9,000
Appointed salary	2,922
Expense	15,691
Capital	-
	27,613

Administrative Secretary

Salary	43,500
Expense	1,912
	45,412

Finance Committee

Expense	796
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Accountant

Appointed salary	31,763
Expense	3,702
Annual audit	24,400
	59,865

Assessors

Elected salary	9,000
Appointed salary	56,461
Expense	12,912
Capital	-
	78,373

Revaluation

Expense	22,000
	22,000

**TOWN OF WARREN, MA  
GENERAL FUND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2008**

Treasurer

Elected salary	40,874
Appointed salary	5,508
Expense	9,882
	<hr/>
	56,264

Tax Collector

Elected salary	25,262
Appointed salary	11,334
Expense	1,286
	<hr/>
	37,882

Legal Services

Expense	23,238
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Town Clerk

Elected salary	33,303
Appointed salary	13,639
Expense	5,881
	<hr/>
	52,823

Elections

Appointed salary	4,897
Expense	4,745
	<hr/>
	9,642

Registration

Appointed salary	1,200
Expense	3,813
	<hr/>
	5,013

Parking Clerk

Appointed salary	675
Expense	-
	<hr/>
	675

**TOWN OF WARREN, MA  
GENERAL FUND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2008**

Conservation Committee

Appointed salary	4,329
Expense	2,191
	<hr/> 6,520

Planner

Appointed salary	18,284
Expense	3,257
	<hr/> -
	21,541

Planning Board

Appointed salary	6,070
Expense	1,741
	<hr/> -
	7,811

Board of Appeals

Expense	14
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Economic Development Board

Expense	-
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Rent Control Board

Expense	-
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Public Buildings

Appointed salary	15,267
Expense	95,230
Capital	<hr/> -
	110,497

Town Report

Expense	1,692
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Post Special Town Meeting

Expense	422
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Police

Appointed salary	448,575
Expense	75,325
Capital	<hr/> 28,458
	552,358

**TOWN OF WARREN, MA  
GENERAL FUND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2008**

Fire Department

Appointed salary	105,191
Expense	81,607
Hydrant rental	39,750
Capital	-
	<hr/>
	226,548

Ambulance

Appointed salary	133,405
Expense	37,984
Capital	
	<hr/>
	171,389

Building Inspector

Appointed salary	5,858
Expense	859
	<hr/>
	6,717

Electrical Inspector

Appointed salary	5,500
Expense	323
	<hr/>
	5,823

Animal Inspector

Appointed salary	800
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Emergency Management

Expense	850
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Animal Control

Appointed Salary	10,400
Expense	2,255
	<hr/>
	12,655

Tree Warden

Appointed Salary	2,750
Expense	19,875
	<hr/>
	22,625

**TOWN OF WARREN, MA  
GENERAL FUND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2008**

Emergency Planning

Expense	-
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Dispatch

Appointed salary	128,292
Expense	7,064
	<hr/> 135,356

Regional Schools

Assessment	2,765,981
Debt Exclusion	527,973
Vocational Education	63,736
Vocational Education Transportation	14,840
	<hr/> 3,372,530

Highway

Elected salary	48,192
Appointed salary	167,746
Expense	117,623
Capital	79,918
	<hr/> 413,479

Snow and Ice

Appointed salary	35,670
Expense	157,179
	<hr/> 192,849

Street Lighting

Expense	50,634
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Cemetery

Elected salary	300
Appointed salary	21,203
Expense	12,751
	<hr/> 34,254



**TOWN OF WARREN, MA  
GENERAL FUND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2008**

Board of Health

Elected salary	1,500
Appointed salary	17,268
Expense	8,489
	<hr/> 27,257

Health Agent

Expense	1,368
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Council on Aging

Appointed salary	59,396
Expense	18,583
Capital	
Tri-valley services	848
	<hr/> 78,827

Veterans Services

Appointed salary	3,300
Expenses	169
Benefits	10,755
Honor Roll	-
	<hr/> 14,224

Library

Warren Public Library	114,478
West Warren Public Library	51,367
Library Grant Match	-
	<hr/> 165,845

Cultural Council

Expense	2,362
Supplies	-
	<hr/> 2,362

Parks

Elected salary	1,500
Appointed salary	14,451
Expenses	28,518
Capital	-
	<hr/> 44,469

Historical Commission

Expenses	925
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**TOWN OF WARREN, MA  
GENERAL FUND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2008**

<u>Memorial Day</u>	
Expenses	1,721
<u>Holidays</u>	
Expenses	11,000
<u>Quaboag Plantation 350th Anniversary</u>	
Expenses	-
<u>Debt</u>	
Expenses	149,979
Interest	37,328
	<hr/> 187,307
<u>State and County Charges</u>	
RMV non-renewal	3,520
Air pollution	1,037
Worcester RTA	7,037
School Choice tuition	-
County tax	5,025
	<hr/> 16,619
<u>Benefits</u>	
Dental insurance	12,351
Health insurance	259,225
Retiree medical	23,425
Retirement	171,335
Workers compensation	14,355
Life insurance	4,776
Medicare	22,982
	<hr/> 508,449
<u>Regional Assessments</u>	
<u>Regional Assessments &amp; Charges</u>	1,095
<u>Insurance</u>	
Property and liability	88,888
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<b>Total General Fund Expenditures</b>	<b><u>\$ 6,917,816</u></b>

**TOWN OF WARREN, MA  
FEDERAL GRANTS  
RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2008**

	<u>2004 Justice Grant</u>	<u>2005 Justice Grant</u>	<u>2000 Justice Grant</u>	<u>USDA Van Grant</u>	<u>Community Development Block Grant</u>	<u>Total (Memorandum Only)</u>
Fund balance, July 1, 2007	\$ -	\$ 9,252	\$ 113	\$ -	\$ 12,068	\$ 21,433
Receipts	-	-	26	7,400	623,045	630,471
Expenditures		1,216	100	7,400	622,607	631,323
Transfers in (out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30, 2008	<u>\$ -</u>	<u>\$ 8,036</u>	<u>\$ 39</u>	<u>\$ -</u>	<u>\$ 12,506</u>	<u>\$ 20,581</u>

**TOWN OF WARREN, MA  
STATE GRANTS  
RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2008**

	<u>Highway Chapter 90</u>	<u>Local Preparedness</u>	<u>2003 Saturn FD</u>	<u>Police Equipment GRANT</u>	<u>Emergency Management Grant</u>	<u>Police Vest Grant</u>	<u>Community Police Grants</u>	<u>DARE Grants</u>
Fund balance, July 1,2007	\$ (144,736)	\$ 1,987	\$ 4	\$ -	\$ 303	\$ (1,950)	\$ 11,116	\$ 30
Receipts	489,289	-	-	-	-	-	-	-
Expenditures	344,320	242	-	-	60	800	5,443	-
Transfers in (out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30, 2008	<u><b>\$ 233</b></u>	<u><b>\$ 1,745</b></u>	<u><b>\$ 4</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 243</b></u>	<u><b>\$ (2,750)</b></u>	<u><b>\$ 5,673</b></u>	<u><b>\$ 30</b></u>

**TOWN OF WARREN, MA  
STATE GRANTS  
RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2008**

	<u>SAFE Grants</u>	<u>State Aid to Libraries</u>	<u>Home Visitor Grants</u>	<u>COA Norcross</u>	<u>COA Formula Grant</u>	<u>Service Incentive Grant</u>	<u>Youth 2000 Grant</u>
Fund balance, July 1, 2007	\$ 4,431	\$ 20,068	\$ 190	\$ 66	\$ 182	\$ 3	\$ 1
Receipts	3,100	8,823	5,512	-	-	-	-
Expenditures	4,426	8,823	5,702	-	182	-	-
Transfers in (out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30, 2008	<u><b>\$ 3,105</b></u>	<u><b>\$ 20,068</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 66</b></u>	<u><b>\$ 0</b></u>	<u><b>\$ 3</b></u>	<u><b>\$ 1</b></u>

**TOWN OF WARREN, MA  
STATE GRANTS  
RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2008**

	<u>FY 2008 Comm Police Grant</u>	<u>BOH Local Preparedness Grant</u>	<u>Tourism Grant</u>	<u>Arts Council Grant</u>	<u>FY 05 Fire Fighting Equipment</u>	<u>Emergency Plan Norcross</u>	<u>Historic Preservation</u>	<u>Total (Memorandum Only)</u>
Fund balance, July 1,2007	\$ -	\$ -	\$ 4,264	\$ 3,708	\$ 3,904	\$ 590	\$ 23,271	\$ (72,568)
Receipts	11,299	3,165	-	4,153	-	-	-	525,341
Expenditures	-	133	-	4,546	3,900	-	-	378,577
Transfers in (out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30, 2008	<u><b>\$ 11,299</b></u>	<u><b>\$ 3,032</b></u>	<u><b>\$ 4,264</b></u>	<u><b>\$ 3,315</b></u>	<u><b>\$ 4</b></u>	<u><b>\$ 590</b></u>	<u><b>\$ 23,271</b></u>	<u><b>\$ 74,196</b></u>

**TOWN OF WARREN, MA  
RECEIPTS RESERVED FOR APPROPRIATION  
RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2008**

	<u>Repair Headstones</u>	<u>Sale of Cemetery Lots</u>	<u>Sale of Real Estate</u>	<u>Dog Pound</u>	<u>Wetland Protection</u>	<u>Highway Equipment</u>
Fund balance, July 1,2007	\$ 624	\$ 6,448	\$ 296	\$ 14,734	\$ 15,448	\$ 8,225
Receipts	-	1,380	-	641	1,489	13,150
Expenditures	-	-	-	-	1,201	-
Transfers in (out)	-	-	-	-	-	-
Fund balance, June 30, 2008	<u><u>\$ 624</u></u>	<u><u>\$ 7,828</u></u>	<u><u>\$ 296</u></u>	<u><u>\$ 15,375</u></u>	<u><u>\$ 15,736</u></u>	<u><u>\$ 21,375</u></u>

TOWN OF WARREN, MA  
 RECEIPTS RESERVED FOR APPROPRIATION  
 RECEIPTS AND EXPENDITURES  
 FOR THE YEAR ENDED JUNE 30, 2008

	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>
Fund balance, July 1,2007	\$ 45,775
Receipts	16,660
Expenditures	1,201
Transfers in (out)	<u>-</u>
Fund balance, June 30, 2008	<u>\$ 61,234</u>



**TOWN OF WARREN, MA  
CAPITOL PROJECTS FUND  
RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2008**

	<u><b>MUNICIPAL BUILDINGS</b></u>
<b><u>REVENUES</u></b>	
Charges for Services	\$ -
Federal revenue	
Miscellaneous Revenue	
Earnings on Investments	
<b>Total Revenues</b>	-
 Bond Proceeds	 200,000
Transfers From Other Funds	
Other Financing Sources	
 <b>Total Revenues and Other Financing Sources</b>	 <b>200,000</b>
 <b><u>EXPENSES</u></b>	
Salary and Wages	
Expenses	
Construction	
Capital Outlay	2,222,784
Debt Service	
<b>Total Expenses</b>	2,222,784
 Transfers To Other Funds	
Other Financing Uses	
 <b>Total Expenses and Other Financing Uses</b>	 <b>2,222,784</b>
 <b>Excess (Deficiency) of Revenues Over Expenses and Other Financing Sources (Uses)</b>	 <b>(2,022,784)</b>
 Fund Balance Beginning of Year	 2,102,724
Adjustments	-
 <b>Fund Balance End of Year</b>	 <b><u>\$ 79,940</u></b>

TOWN OF WARREN, MA  
 REVOLVING FUNDS 53E 1/2  
 RECEIPTS AND EXPENDITURES  
 FOR THE YEAR ENDED JUNE 30, 2008

	<u>Plumbing &amp; Gas</u>	<u>Building Inspector</u>	<u>PERC Tests</u>	<u>Cable</u>	<u>Dog Licenses</u>	<u>Dog Penalty</u>	<u>Total (Memorandum Only)</u>
Fund balance, July 1, 2007	\$ 2,011	\$ 1,000	\$ -	\$ 57,485	\$ -	\$ 330	\$ 60,826
Receipts	4,603	11,834	4,553	19,183	3,608	120	43,901
Expenditures	5,086	11,834	3,876	15,709	1,203	-	37,708
Transfers in (out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,905)</u>	<u>-</u>	<u>(1,905)</u>
Fund balance, June 30, 2008	<b><u>\$ 1,528</u></b>	<b><u>\$ 1,000</u></b>	<b><u>\$ 677</u></b>	<b><u>\$ 60,959</u></b>	<b><u>\$ 500</u></b>	<b><u>\$ 450</u></b>	<b><u>\$ 65,114</u></b>

**TOWN OF WARREN, MA  
OTHER REVOLVING & GIFT FUNDS  
RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2008**

	<u>COUNCIL ON AGING GIFT</u>	<u>LAW ENFORCEMENT TRUST</u>	<u>COUNCIL ON AGING VAN GIFT</u>	<u>CULTURAL COUNCIL PROGRAM</u>	<u>CULTURAL COUNCIL SCHOLARSHIP</u>
Fund balance, July 1, 2007	\$ 24,389	\$ 1,956	\$ 975	\$ 8,038	\$ 16,083
Receipts	18,014	1,022	1,678	1,740	1,176
Expenditures	16,229	80	551	1,894	-
Transfers in (out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30, 2008	<b><u>\$ 26,174</u></b>	<b><u>\$ 2,898</u></b>	<b><u>\$ 2,102</u></b>	<b><u>\$ 7,884</u></b>	<b><u>\$ 17,259</u></b>

**TOWN OF WARREN, MA  
OTHER REVOLVING & GIFT FUNDS  
RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2008**

	<u>HONOR ROLL GIFT</u>	<u>PARK GIFT</u>	<u>Community Center Gift</u>	<u>Local Dare Gift</u>	<u>Water Betterment</u>
Fund balance, July 1, 2007	\$ 1,370	\$ 763	\$ 1,600	\$ 850	\$ 85,026
Receipts	-	713	-	200	42,913
Expenditures	-	-	-	-	-
Transfers in (out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(23,743)</u>
Fund balance, June 30, 2008	<b><u>\$ 1,370</u></b>	<b><u>\$ 1,476</u></b>	<b><u>\$ 1,600</u></b>	<b><u>\$ 1,050</u></b>	<b><u>\$ 104,196</u></b>

**TOWN OF WARREN, MA  
OTHER REVOLVING & GIFT FUNDS  
RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2008**

	<u>INSURANCE &lt; \$20,000</u>	<u>VETERANS PARK GIFT</u>	<u>PARK RECREATION FUND</u>	<u>WCAC FUEL</u>	<u>CABLE COMM GIFT</u>	<u>HISTORICAL COMMISSION GIFT</u>	<u>GAZEBO GIFT</u>	<u>Total (Memorandum Only)</u>
Fund balance, July 1, 2007	\$ 9,154	\$ 540	\$ 1,169	\$ 733	\$ -	\$ 280	\$ 98	\$ 153,024
Receipts	4,270	-	500	-	610	400	-	\$ 73,236
Expenditures	4,270	-	500	-	500	-	-	\$ 24,024
Transfers in (out)	-	-	-	-	-	-	-	(23,743)
Fund balance, June 30, 2008	<b><u>\$ 9,154</u></b>	<b><u>\$ 540</u></b>	<b><u>\$ 1,169</u></b>	<b><u>\$ 733</u></b>	<b><u>\$ 110</u></b>	<b><u>\$ 680</u></b>	<b><u>\$ 98</u></b>	<b><u>\$ 178,493</u></b>

**TOWN OF WARREN, MA  
ENTERPRISE FUNDS  
RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2008**

	<u>SEWER</u>	<u>LANDFILL</u>
<b><u>REVENUES</u></b>		
Charges for Services	\$ 461,137	\$ 82,003
State Revenue	-	-
Miscellaneous Revenue	44,318	-
Earnings on Investments	<u>41,340</u>	<u>-</u>
<b>Total Revenues</b>	546,795	82,003
Bond Proceeds		
Transfers From Other Funds		234,750
Other Financing Sources	<u>-</u>	<u>-</u>
<b>Total Revenues and Other Financing Sources</b>	<b>546,795</b>	<b>316,753</b>
<b><u>EXPENSES</u></b>		
Salary and Wages	153,145	-
Expenses	246,621	252,159
Construction	-	-
Capital Outlay	-	-
Debt Service	<u>44,500</u>	<u>-</u>
<b>Total Expenses</b>	444,266	252,159
Transfers To Other Funds	90,244	-
Other Financing Uses	<u>-</u>	<u>-</u>
<b>Total Expenses and Other Financing Uses</b>	<b>534,510</b>	<b>252,159</b>
<b>Excess (Deficiency) of Revenues Over Expenses and Other Financing Sources (Uses)</b>	<b>12,285</b>	<b>64,594</b>
Fund Balance Beginning of Year	5,190,688	706,759
Adjustments	<u>(145,350)</u>	<u>(45,024)</u>
<b>Fund Balance End of Year</b>	<b>\$ 5,057,623</b>	<b>\$ 726,329</b>

**TOWN OF WARREN, MA  
TRUST FUNDS  
RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2008**

	<u>Stabilization</u>	<u>Fire Stabilization</u>	<u>Non- Expendable Trust Funds</u>	<u>Expendable Trust Funds</u>	<u>Total (Memorandum Only)</u>
Fund balance, July 1, 2007	\$ 1,565,851	\$ -	\$ 187,107	\$ 298,521	\$ 2,051,479
Receipts	77,212	-	-	30,666	107,878
Expenditures	-	-	-	7,207	7,207
Transfers in (out)	<u>(44,735)</u>	<u>100,000</u>	<u>-</u>	<u>(24,000)</u>	<u>31,265</u>
Fund balance, June 30, 2008	<u><b>\$ 1,598,328</b></u>	<u><b>\$ 100,000</b></u>	<u><b>\$ 187,107</b></u>	<u><b>\$ 297,980</b></u>	<u><b>\$ 2,183,415</b></u>

**TOWN OF WARREN, MA  
AGENCY FUNDS  
RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2008**

	<u>BALANCE</u> <u>7/1/2007</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>6/30/2008</u>
<b><u>Assets</u></b>				
Cash	\$ 43,330	\$ 103,891	\$ 108,660	\$ 38,561
Accounts Receivable	1,098	38,343	1,286	<b><u>\$ 38,155</u></b>
<b>Total Assets</b>	<b><u>\$ 44,428</u></b>	<b><u>\$ 142,234</u></b>	<b><u>\$ 109,946</u></b>	<b><u>\$ 76,716</u></b>
<b><u>Liabilities</u></b>				
Police Outside Detail	\$ 2,582	\$ 75,971	\$ 70,923	\$ 7,630
License Due State	292	4,034	4,304	22
Other Liabilities	41,554	62,230	34,720	69,064
<b>Total Liabilities</b>	<b><u>\$ 44,428</u></b>	<b><u>\$ 142,235</u></b>	<b><u>\$ 109,947</u></b>	<b><u>\$ 76,716</u></b>