

Town of Adams, Massachusetts
Combined Statement of Revenues and Expenditures
and Changes in Fund Balances - All Funds

(UNAUDITED)

for the year ended June 30, 2007

	General Fund	Special Revenue	Capital Projects	Trust Funds	Agency Funds	TOTALS (Memorandum Only)	
						2007	2006
REVENUES							
Taxes	10,992,392					10,992,392	4,462,696
Departmental Receipts, Licenses & Permits	233,912					233,912	257,541
Charges for Services	137,364	211,112		11,725		360,201	350,216
Earnings on Invested Funds	150,625	36,687		97,124		284,436	254,170
Contributions		3,488				3,488	
Net Gain (Loss) on Securities							
Gifts and Bequests		14,579				14,579	15,970
Miscellaneous Revenues	330,909	14,539		2,242	250,538	598,228	54,166
Intergovernmental Revenues	2,703,008	780,569	235,526			3,719,103	4,547,835
Total Revenues	14,548,210	1,060,974	235,526	111,091	250,538	16,206,339	9,942,594
EXPENDITURES							
General Government	1,035,649	17,963			145,744	1,199,356	981,273
Community Development	269,278	526,699				795,977	1,293,996
Public Safety	1,469,848	68,917			107,980	1,646,745	1,608,134
Education	3,753,463			22,719		3,776,182	3,369,166
Public Works	1,974,329	53,828	973,688			3,001,845	3,732,728
Health and Human Services	296,321	336,960				633,281	280,450
Culture and Recreation, Cemetery & Parks	355,493	19,684		10,547		385,724	375,015
Library	279,429	8,079		1,192		288,700	267,273
Retirement	602,656					602,656	596,309
Intergovernmental Expenditures	27,563					27,563	28,257
Health and Other Insurance	945,034					945,034	1,000,271
Employee Benefits	192,243					192,243	90,731
Debt Service						0	0
Principal Retirement	382,944					382,944	381,305
Interest and Financial Charges	195,123					195,123	220,416
Total Expenditures	11,779,373	1,032,130	973,688	34,458	253,724	14,073,373	14,225,324
Excess (Deficiency) of Revenue over Expenditures	2,768,837	28,844	(738,162)	76,633	(3,186)	2,132,966	(4,282,730)
OTHER FINANCING SOURCES (USES)							
Bond Issue			290,198				
MWPAT Issue							
Operating Transfers In	605,993	2,566		104,836		713,395	963,708
Operating Transfers Out	(104,836)	(151,719)		(456,840)		(713,395)	(963,708)
	501,157	(149,153)	290,198	(352,004)	0	290,198	1,510,615
Excess (Deficiency) of Revenue over Expenditures and Other Financing Sources	3,269,994	(120,309)	(447,964)	(275,371)	(3,186)	2,423,164	(2,772,115)
FUND EQUITY on July 1	758,646	2,016,591	440,644	2,429,996	56,188	5,702,065	8,474,180
FUND EQUITY on June 30	4,028,640	1,896,282	(7,320)	2,154,625	53,002	8,125,229	5,702,065