

**TOWN OF : PEMBROKE
COMBINED BALANCE SHEET AS OF JUNE 30, 2010**

	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	TRUSTS AND AGENCY	LONG-TERM ACCOUNT GROUP	TOTALS ALL FUNDS
ASSETS						
CASH AND SHORT TERM INVESTMENTS	3,864,193	5,444,361	2,265,277	2,888,148		14,461,979
DEPARTMENTAL RECEIVABLES		1,183,160				1,183,160
INTERFUND RECEIVABLES	2,911			9,956		12,867
DUE FROM COMMONWEALTH OF MASSACHUSETTS	59,392	396,304				455,696
EXCISE TAX RECEIVABLE	227,400					227,400
PERSONAL PROPERTY TAX RECEIVABLE	63,075					63,075
REAL ESTATE TAX RECEIVABLE	486,369					486,369
TAX LIENS	814,944					814,944
DEFERRED TAXES RECEIVABLE	326,426					326,426
TAX POSSESSIONS	635,397					635,397
AMOUNT PROVIDED FOR BONDS		1,081,215	645,000		33,763,324	33,763,324
AMOUNT PROVIDED FOR NOTES						1,726,215
TOTAL ASSETS	6,480,107	8,105,040	2,910,277	2,898,104	33,763,324	54,156,852
LIABILITIES						
INTERFUND PAYABLES	9,956			2,911		12,867
BONDS PAYABLE					33,763,324	33,763,324
DEFERRED REVENUES	2,053,925	1,183,160				3,237,085
NOTES PAYABLE		1,081,215	645,000			1,726,215
OTHER LIABILITIES		132		109,128		109,260
PROVISIONS FOR ABATEMENTS AND EXEMPTIONS	499,687					499,687
TOTAL LIABILITIES	2,563,568	2,264,507	645,000	112,039	33,763,324	39,348,438
FUND EQUITY						
RESERVE FOR ENCUMBRANCES-CURRENT YR	2,933,685	812,388				3,746,073
RESERVE FOR EXPENDITURES	20,000					20,000
DESIGNATED FUND BALANCE		4,155,008	2,265,277	2,786,065		9,206,350
UNRESERVED FUND BALANCE-APPROPRIATION DEFICI	(368,093)					(368,093)
UNRESERVED FUND BALANCE - DEFERRED TEACHER PAY						0
UNRESERVED FUND BALANCE	1,330,947	873,137				2,204,084
TOTAL FUND EQUITY	3,916,539	5,840,533	2,265,277	2,786,065	0	14,808,414
TOTAL LIABILITIES AND FUND EQUITY	6,480,107	8,105,040	2,910,277	2,898,104	33,763,324	54,156,852

BALANCE SHEET DETAIL

Fund Name	Cash	Total Receivables	Interfund Receivables	Provided For Bonds	Total Assets	Notes/ BANs	Interfund Payables	Deferred Revenue	Other Liabilities	Reserve For Encumbrances	Unassigned Fund Balance	Designated Fund Balance	Total Fund Equity	Total Liabilities And Fund Equity
CHAPTER 90 HIGHWAY	238,031			261,215	499,246	261,215			0	0	238,031	238,031	238,031	499,246
CAPITAL FUND	29,511				29,511				0	0	29,511	29,511	29,511	29,511
WETLANDS FUND	3,946				3,946				0	0	3,946	3,946	3,946	3,946
PUBLIC SAFETY GIFTS	1,337				1,337				0	0	1,337	1,337	1,337	1,337
SELECTMEN GIFTS	2,658				2,658				0	0	2,658	2,658	2,658	2,658
CAMP PEMBROKE FUND	31,484				31,484				0	0	31,484	31,484	31,484	31,484
DPW DEPOSITS	12,920				12,920				0	0	12,920	12,920	12,920	12,920
PERFORMANCE DEPOSITS	452,972				452,972				0	0	452,972	452,972	452,972	452,972
PLANNING DEPOSITS	53,969				53,969				0	0	53,969	53,969	53,969	53,969
ZONING BOARD DEPOSITS	9,888				9,888				0	0	9,888	9,888	9,888	9,888
CONSERVATION DEPOSITS	22,238				22,238				0	0	22,238	22,238	22,238	22,238
TOWN FOREST FUND	19,180				19,180				0	0	19,180	19,180	19,180	19,180
ELDER AFFAIRS GIFTS	3,084				3,084				0	0	3,084	3,084	3,084	3,084
INSURANCE PROCEEDS	4,045				4,045				0	0	4,045	4,045	4,045	4,045
ATHLETIC GIFT FUND	8,950				8,950				0	0	8,950	8,950	8,950	8,950
POLICE GIFT FUNDS	6,048				6,048				0	0	6,048	6,048	6,048	6,048
AMBULANCE FUND	767,911				767,911				0	0	767,911	767,911	767,911	767,911
FIRE GIFT FUNDS	9,166				9,166				0	0	9,166	9,166	9,166	9,166
DPW REVOLVING	17,107				17,107				0	0	17,107	17,107	17,107	17,107
LIBRARY FINES REVOLVING	2,911				2,911				0	0	2,911	2,911	2,911	2,911
LIBRARY GIFT FUNDS	5,732				5,732				0	0	5,732	5,732	5,732	5,732
RECREATION REVOLVING	231,055				231,055				0	0	231,055	231,055	231,055	231,055
SEPTIC REVIEW REVOLVING	13,318				13,318				0	0	13,318	13,318	13,318	13,318
TOWN LANDING FUND	7,403				7,403				0	0	7,403	7,403	7,403	7,403
AFFORDABLE HOUSING GIFTS	4,131				4,131				0	0	4,131	4,131	4,131	4,131
SIDEWALK GIFT FUNDS	33,465				33,465				0	0	33,465	33,465	33,465	33,465
IRRIGATION GRANT	2,263				2,263				0	0	2,263	2,263	2,263	2,263
WATER CONSERVATION GRANT	18,303				18,303				0	0	18,303	18,303	18,303	18,303
GRANGE HALL GRANT	1,341				1,341				0	0	1,341	1,341	1,341	1,341
ELDER AFFAIRS GRANTS	69,601				69,601				0	0	69,601	69,601	69,601	69,601
EXTENDED POLLING HOURS GRANT	2,000				2,000				0	0	2,000	2,000	2,000	2,000
SELECTMEN GRANTS	7,707				7,707				0	0	7,707	7,707	7,707	7,707
POLICE GRANTS	4,704				4,704				0	0	4,704	4,704	4,704	4,704
FIRE DEPARTMENT GRANTS	8,485				8,485				0	0	8,485	8,485	8,485	8,485
HEALTH GRANTS	15,814				15,814				0	0	15,814	15,814	15,814	15,814
LIBRARY GRANTS	45,365				45,365				0	0	45,365	45,365	45,365	45,365
SOLID WASTE FUND	305,051	198,530		125,000	628,581	125,000		198,530	0	131,534	173,517	305,051	305,051	628,581
COMMUNITY PRESERVATION FUND	524,358	3,360			527,718			3,360	0	322,837	201,521	524,358	524,358	527,718
SEPTIC BETTERMENT FUND	379,589	468,957		200,000	1,048,546	200,000		468,957	0	379,589	379,589	379,589	379,589	1,048,546
WATER FUND	476,527	512,313		495,000	1,483,840	495,000		512,313	0	358,017	118,510	476,527	476,527	1,483,840
TOTAL TOWN SPECIAL REVENUE	3,853,569	1,183,160	0	1,081,215	6,117,944	1,081,215	0	1,183,160	0	812,388	873,137	2,168,043	3,853,568	6,117,943
SCHOOL LUNCH	281,300				281,300				131	0		281,169	281,169	281,300
TRANSPORTATION FUND	263,804				263,804				0	0	263,804	263,804	263,804	263,804
ATHLETIC FUND	6,068				6,068				0	0	6,068	6,068	6,068	6,068
INSURANCE PROCEEDS	10,886				10,886				0	0	10,886	10,886	10,886	10,886
KINDERGARTEN & TUITION FUNDS	292,495				292,495				0	0	292,495	292,495	292,495	292,495
BUILDING UTILIZATION FUND	67,144				67,144				0	0	67,144	67,144	67,144	67,144
MEDICARE FUND	218,263				218,263				0	0	218,263	218,263	218,263	218,263
OTHER REVOLVING FUNDS	116,971				116,971				0	0	116,971	116,971	116,971	116,971
TOTAL SCHOOL SPECIAL REVENUE	1,256,931	0	0	0	1,256,931	0	0	0	131	0	0	1,256,800	1,256,800	1,256,931
SPECIAL EDUCATION GRANTS	-17,931	115,965			98,034				0	0		98,034	98,034	98,034
CHAPTER ONE GRANTS	11,466				11,466				0	0	11,466	11,466	11,466	11,466
SAFE & DRUG FREE SCHOOLS	38				38				0	0	38	38	38	38
CIRCUIT BREAKER GRANT	288,092	117,766			405,858				0	0	405,858	405,858	405,858	405,858
OTHER STATE GRANTS	52,196	162,573			214,769				0	0	214,769	214,769	214,769	214,769
TOTAL SCHOOL GRANTS	333,981	396,304	0	0	730,165	0	0	0	0	0	730,165	730,165	730,165	730,165
TOTAL SPECIAL REVENUE	5,444,361	1,579,464	0	1,081,215	8,105,040	1,081,215	0	1,183,160	131	812,388	873,137	4,155,008	5,840,553	8,105,039
CENTER CEMETERY	1,326				1,326				0	0	1,326	1,326	1,326	1,326
HOBOMOCK SEPTIC SYSTEM	5,700				5,700				0	0	5,700	5,700	5,700	5,700
SCHOOL EQUIPMENT	17,486				17,486				0	0	17,486	17,486	17,486	17,486
WASTEWATER STUDY	13,676				13,676				0	0	13,676	13,676	13,676	13,676

BALANCE SHEET DETAIL

Fund Name	Cash	Total Receivables	Interfund Receivables	Provided For Bonds	Total Assets	Notes/ BAY's	Interfund Payables	Deferred Revenue	Other Liabilities	Reserve For Encumbrances	Unesignated Fund Balance	Designated Fund Balance	Total Fund Equity	Total Liabilities And Fund Equity
STREET ENGINEERING	3,884				3,884							3,884	3,884	3,884
ATHLETIC FIELDS	11,982			120,000	131,982	120,000						11,982	11,982	131,982
BRIDGE REPAIRS	220,739			220,739	220,739							220,739	220,739	220,739
DEPARTMENTAL EQUIPMENT	215,057			500,000	215,057	500,000						215,057	215,057	215,057
CAPITAL PLAN	528,312			25,000	1,028,312							528,312	528,312	1,028,312
SCHOOL CONSTRUCTION	1,247,115				1,272,115	25,000						1,247,115	1,247,115	1,272,115
TOTAL CAPITAL PROJECTS	2,265,277	0	0	645,000	2,910,277	645,000	0	0	0	0	0	2,265,277	2,265,277	2,910,277
PAYROLL DEDUCTIONS	87,258				87,258				87,258			0	0	87,258
OUTSIDE DETAILS	21,870				21,870				21,870			0	0	21,870
PERPETUAL CARE INCOME	61,066				61,066				0		61,066	61,066	61,066	61,066
SALE OF LOTS FUND	60,882		4,113		65,005				0		65,005	65,005	65,005	65,005
PERPETUAL CARE FUND	393,615		3,300		396,915				0		396,915	396,915	396,915	396,915
STABILIZATION FUND	647,127				647,127				0		647,127	647,127	647,127	647,127
HATCH SCHOOL FUND	22,946				22,946				0		22,946	22,946	22,946	22,946
RICHARD CHASE FUND	21,334				21,334				0		21,334	21,334	21,334	21,334
EDNA RAISTRICK FUND	4,082				4,082				0		4,082	4,082	4,082	4,082
LYDIA DRAKE LIBRARY FUND	1,037				1,037		346		0		691	691	1,037	1,037
LIBRARY BUILDING FUND	308				308				0		308	308	308	308
ELSIE DUFFILL FUND	3,353				3,353				0		3,353	3,353	3,353	3,353
IRENE SMITH FUND	10,241				10,241				0		10,241	10,241	10,241	10,241
ALLISON DARLING FUND	13,514				13,514				0		13,514	13,514	13,514	13,514
PAUL MAGOUN FUND	4,493				4,493				0		4,493	4,493	4,493	4,493
DELLA CHIESA FUND	8,013				8,013				0		8,013	8,013	8,013	8,013
ESTES FLOWER FUND	939				939				0		939	939	939	939
LOUIS GRAY FLOWER FUND	428				428				0		428	428	428	428
LEWIS & STURTYEVEN FUND	247				247				0		247	247	247	247
WILLIAM LAVALLEY FUND	609				609				0		609	609	609	609
BLAKEMAN FLOWER FUND	571				571				0		571	571	571	571
LOIS HALL LIBRARY FUND	1,520				1,520				0		1,520	1,520	1,520	1,520
LYDIA DRAKE LIBRARY FUND	225,400				225,400				0		225,400	225,400	225,400	225,400
CULTURAL COUNCIL	1,890				1,890		15		0		1,875	1,875	1,875	1,890
BLOCK GRANT	4,121				4,121		19		0		4,102	4,102	4,102	4,121
STONE FAMILY FLOWER FUND	632				632		120		0		512	512	632	632
TUBBS MEADOW FUND	151,108				151,108				0		151,108	151,108	151,108	151,108
STABILIZATION FUND - SPECIAL	875,040				875,040				0		875,040	875,040	875,040	875,040
DOG SHELTER FUND	26,147				26,147				0		26,147	26,147	26,147	26,147
CENTER LIBRARY FUND	32,225				32,225				0		32,225	32,225	32,225	32,225
OPEN SPACE FUND	191,583				191,583		2,411		0		189,172	189,172	191,583	191,583
DR RANDALL SCHOLARSHIP	116				116				0		116	116	116	116
LYDIA DRAKE LIBRARY FUND	14,424		2,543		16,967				0		16,967	16,967	16,967	16,967
TOTAL TRUST AND AGENCY	2,888,148	0	9,956	0	2,898,104	0	2,911	0	109,128	0	0	2,786,086	2,786,086	2,898,105

TOWN OF PEMBROKE EXPENDITURE LEDGER JUNE 30, 2010										
TITLE/ DESCRIPTION	PRIOR YEAR CARRY FWD	ATM APPROP- RIATION	SPECIAL TOWN MEETING TRANSFER	RESERVE FUND TRANSFER	REVENUE	TOTAL AVAILABLE FUNDS	EXPENDED	ENCUMBERED	AVAILABLE	% EXPENDED
GENERAL FUND										
MODERATOR-114 Personal Services - Elected		100.00				100.00	100.00		0.00	100%
BOARD OF SELECTMEN-122										
Personal Services - Elected		9,000.00				9,000.00	9,000.00		0.00	100%
Personal Services		61,899.00	1,201.00	1,878.84		64,978.84	63,100.00	1,878.84	(0.00)	97%
General Expenses		8,290.00		1,496.39		9,786.39	6,652.40		3,133.99	68%
Annual Audit		39,492.00				39,492.00	23,033.68	16,458.32		58%
South Shore Women's Center		3,500.00				3,500.00	0.00	3,500.00	0.00	0%
Plymouth County Cooperative		150.00				150.00	0.00	150.00	0.00	0%
Pond Water Quality 04/08 ATM	7,000.00	0.00				7,000.00	2,039.17	4,960.83	0.00	29%
Lower Chandler Mill Pond 04/06 ATM	275.00	0.00				275.00	0.00	275.00	0.00	0%
Friends Meeting House 04/06 ATM	1,255.32	0.00				1,255.32	0.00	1,255.32	0.00	0%
Community Center Study 10/06 STM	2,970.09	0.00				2,970.09	511.56	2,458.53	0.00	17%
Pond Water Quality 04/07 ATM	2,165.83	0.00				2,165.83	2,165.83		0.00	100%
S.S. Women's Center 04/07 ATM	3,500.00	0.00				3,500.00	3,500.00		0.00	100%
Plymouth County Coop 04/07 ATM	150.00	0.00				150.00	150.00		0.00	100%
Anniversary Committee 04/09 ATM		5,000.00				5,000.00	744.45	4,255.55	0.00	15%
Oldham Pond Water Quality 04/09 ATM		12,660.00				12,660.00	0.00	12,660.00	0.00	0%
Hobomock Pond 04/10 STM		20,000.00	20,000.00			20,000.00	9,440.00	10,560.00	0.00	47%
Encumbrance	1,000.00	0.00				1,000.00	0.00	1,000.00	0.00	0%
Encumbrance - Audit	11,432.32	0.00				11,432.32	11,432.32		0.00	100%
TOWN ADMINISTRATOR-129										
Personal Services		101,784.00	1,851.00			103,635.00	103,635.00		0.00	100%
General Expenses		7,820.00				7,820.00	6,791.48		1,028.52	87%
ADVISORY COMMITTEE-131										
Personal Services		4,803.00	72.00	728.09		5,603.09	4,875.00	728.09	0.00	87%
General Expenses		376.00				376.00	262.20		113.80	70%
Encumbrances	2,966.15	0.00				2,966.15	2,966.15		0.00	100%
RESERVE FUND-133										
Transfers		150,000.00		(98,401.71)		61,598.29	0.00		61,598.29	-
TOWN ACCOUNTANT-135										
Personal Services		74,611.00	1,369.00			75,980.00	75,980.00		0.00	100%
General Expenses		1,500.00				1,500.00	1,138.94		361.06	76%
Computer Services		2,500.00				2,500.00	2,400.00		100.00	96%
Buyback Fund 11/03 STM	332,284.59	0.00	157,775.00			490,059.59	196,380.33	293,679.26	0.00	40%
Collective Bargaining 11/09 STM		0.00	0.00			0.00	0.00		0.00	0%
Non Union COLA 11/09 STM		0.00	1,728.00			1,728.00	130.00	0.00	1,598.00	0%
Longevity 11/09 STM		0.00	275.00			275.00	0.00	0.00	275.00	0%
Encumbrances-OPEB Study	3,000.00	0.00				3,000.00	0.10	2,999.90	0.00	0%
Encumbrances	129.88	0.00				129.88	129.88		0.00	100%

TOWN OF PEMBROKE EXPENDITURE LEDGER JUNE 30, 2010										
TITLE/ DESCRIPTION	PRIOR YEAR CARRY FWD	ATM APPROP- RIATION	SPECIAL TOWN MEETING TRANSFER	RESERVE FUND TRANSFER	REVENUE	TOTAL AVAILABLE FUNDS	EXPENDED	ENCUMBERED	AVAILABLE	% EXPENDED
BOARD OF ASSESSORS-141										
Personal Services - Elected		5,400.00				5,400.00	5,400.00		0.00	100%
Personal Services		202,293.00	3,021.00			205,314.00	200,662.19		4,651.81	98%
General Expenses		10,415.00				10,415.00	10,415.00		0.00	100%
Purchase of Services		11,700.00				11,700.00	11,700.00		0.00	100%
Purchase of Services - Legal		5,000.00				5,000.00	3,714.47		1,285.53	74%
Municipal Bldg. Decorations 4/05 STM	1,758.17	0.00				1,758.17	549.60	1,208.57	0.00	31%
Capital Plan 11/04 STM	5,000.00	0.00				5,000.00	0.00	5,000.00	0.00	0%
Capital Plan - (Maps) 11/05 STM	4,716.00	0.00				4,716.00	0.00	4,716.00	0.00	0%
Capital Plan - (Patrol) 11/05 STM	2,700.00	0.00				2,700.00	608.00	2,092.00	0.00	23%
Capital Plan - Maps 11/07 STM	20,000.00	0.00				20,000.00	11,405.00	8,595.00	0.00	57%
GIS System - 11/09 STM	0.00	0.00	7,900.00			7,900.00	0.00	7,900.00	0.00	0%
Revaluation - 04/10 STM	0.00	0.00	28,000.00			28,000.00	0.00	28,000.00	0.00	0%
TREASURER/COLLECTOR-145										
Personal Services		284,186.00	4,238.00			288,424.00	287,374.17	4,429.67	16,620.16	93%
General Expenses		80,750.00				80,750.00	75,963.04	4,786.96	0.00	94%
LEGAL-151										
Purchase of Services		125,000.00	30,000.00			155,000.00	149,102.90		5,897.10	96%
WAGE & PERSONNEL-152										
General Expenses		500.00				500.00	300.00		200.00	60%
DATA PROCESSING-155										
General Expenses		5,000.00				5,000.00	6,485.46		0.00	100%
Capital Plan - Web Site 11/07 STM	1,452.74	0.00				1,452.74	125.00	1,327.74	0.00	9%
TOWN CLERK-161										
Personal Services - Elected		63,654.00	955.00			64,609.00	64,467.18		141.82	100%
Personal Services		54,034.00	655.00			54,689.00	48,495.93	202.28	5,990.79	89%
General Expenses		2,370.00				2,370.00	1,906.35	242.66	220.99	80%
Dienital Census 12/98 STM	880.60	0.00				880.60	0.00	0.00	880.60	0%
Voting Equipment 10/01 STM	5,706.45	0.00				5,706.45	0.00	5,706.45	0.00	0%
ELECTIONS-162										
Personal Services		21,000.00	28,320.00			49,320.00	31,390.25		17,929.75	64%
General Expenses		7,200.00				7,200.00	4,560.76	2,561.74	77.50	63%
Encumbrances	475.00	0.00				475.00	473.00		2.00	100%
REGISTRATIONS-163										
Personal Services		8,050.00				8,050.00	5,799.05		2,250.95	72%
General Expenses		5,750.00				5,750.00	5,110.29		639.71	89%
CONSERVATION COMMISSION-171										
Personal Services		45,260.00	679.00			45,939.00	44,512.81		1,426.19	97%
General Expenses		935.00				935.00	854.03		80.97	91%
Encumbrances	6,371.96	0.00				6,371.96	6,371.96		0.00	100%
PLANNING BOARD-175										
Personal Services		48,667.00	908.00			49,575.00	46,623.00		2,952.00	94%
General Expenses		3,240.00				3,240.00	2,057.95		1,182.05	64%
Master Plan 4/00 STM	500.00	0.00				500.00	0.00	500.00	0.00	0%
New Map 04/08 ATM	1,900.00	0.00				1,900.00	0.00	1,900.00	0.00	0%
Encumbrances	150.00	0.00				150.00	149.98	0.00	0.02	100%

TOWN OF PEMBROKE												
EXPENDITURE LEDGER JUNE 30, 2010												
TITLE/ DESCRIPTION	PRIOR YEAR CARRY FWD	ATM APPROP- RIATION	SPECIAL TOWN MEETING TRANSFER	RESERVE FUND TRANSFER	REVENUE	TOTAL AVAILABLE FUNDS	EXPENDED	ENCUMBERED	AVAILABLE	%		
										EXPENDED	EXPENDED	
ZONING BOARD OF APPEALS-176												
Personal Services		22,303.00	585.00			22,888.00	22,339.72		548.28		98%	
General Expenses		600.00				600.00	274.72	278.77	46.51		46%	
Encumbrances	150.00	0.00				150.00	150.00	0.00	0.00		100%	
TOWN HALL MAINTENANCE-192												
Personal Services		56,524.00	839.00			57,363.00	57,363.00		0.00		100%	
General Expenses		89,816.00		19,749.89		109,565.89	109,565.89		0.00		100%	
Town Hall Third Floor 9/97 STM	3,121.94	0.00				3,121.94	0.00	3,121.94	0.00		0%	
Capital Plan - Phone System 11/07 STM	12,968.41	0.00				12,968.41	6,000.00	6,968.41	0.00		46%	
Encumbrances	435.00	0.00				435.00	435.00		0.00		100%	
POLICE DEPARTMENT-210												
Personal Services		2,104,109.00	(78,708.00)			2,025,426.53	1,989,955.20		30,471.33		98%	
Personal Services-Overtime		385,759.00	100,787.00		(4,974.47)	486,546.00	466,949.71		19,596.29		96%	
Personal Services - Buyback		6,500.00				6,500.00	6,500.00		0.00		100%	
General Expenses		118,509.00	9,725.00			128,234.00	115,143.20	12,311.73	779.07		90%	
Vehicle Operation & Maintenance		78,500.00	7,000.00			90,474.47	89,554.27		920.20		99%	
Capital Outlay		33,054.00				33,054.00	33,054.00		0.00		100%	
Hepatitis Shots		792.02				792.02	0.00	792.02	0.00		0%	
Block Grant Match 4/00 STM		296.12				296.12	0.00	296.12	0.00		0%	
Dispatch Renovations 04/07 ATM		7,169.33				7,169.33	4,373.25	2,796.08	0.00		61%	
Capital Plan - Equipment 11/07 STM		1,980.00				1,980.00	(220.00)	2,200.00	0.00		-11%	
Encumbrances	14,774.40	0.00				14,774.40	588.26	14,186.14	0.00		4%	
FIRE DEPARTMENT-220												
Personal Services		1,888,159.00	(20,704.00)			1,867,455.00	1,846,905.99	20,549.01	0.00		99%	
Personal Services-Overtime		296,000.00	43,872.00			339,872.00	339,872.00		0.00		100%	
Personal Services - Buyback		21,000.00				21,000.00	20,898.00		102.00		100%	
General Expenses		188,725.00				188,725.00	181,535.29		7,189.71		96%	
Capital Outlay		15,000.00				15,000.00	14,954.79		45.21		100%	

TOWN OF PEMBROKE EXPENDITURE LEDGER JUNE 30, 2010											
TITLE/ DESCRIPTION	PRIOR YEAR CARRY FWD	ATM APPROP- RIATION	SPECIAL TOWN MEETING TRANSFER	RESERVE FUND TRANSFER	REVENUE	TOTAL AVAILABLE FUNDS	EXPENDED	ENCUMBERED	AVAILABLE	EXPENDED	%
INSPECTIONAL SERVICES-241											
Personal Services		161,153.00	2,404.00	2,204.16		165,761.16	165,761.16		0.00	0.00	100%
General Expenses		8,550.00				8,550.00	6,436.88	1,400.00	713.12	75%	
Encumbered	627.01	0.00				627.01	627.01		0.00	100%	
EMERGENCY MANAGEMENT-291											
Personal Services		2,291.00	34.00			2,325.00	1,191.68		1,133.32	51%	
General Expenses		9,150.00				9,150.00	4,287.61		4,862.39	47%	
DOG OFFICER-292											
Personal Services		34,199.00	6,180.00			40,379.00	40,379.00		0.00	100%	
General Expenses		8,900.00				8,900.00	6,272.86	50.00	2,577.14	70%	
Encumbrance	1,000.00	0.00				1,000.00	1,000.00		0.00	100%	
PUBLIC WORKS-422											
Personal Services		794,229.00	1,648.00			795,877.00	785,749.07		10,127.93	99%	
Personal Services-Overtime		8,000.00				8,000.00	8,000.00		0.00	100%	
Personal Services - Buyback		1,500.00		500.40		2,000.40	2,000.40		0.00	100%	
General Expenses		180,016.00	10,000.00			190,016.00	169,014.06	21,001.94	0.00	89%	
Unaccepted Roads		15,000.00				15,000.00	15,000.00		0.00	100%	
Truck & Zipper Lease		33,846.00				33,846.00	33,846.00		0.00	100%	
Roadside Trash 4/02 STM	206.18	0.00				206.18	205.39		0.79	100%	
Briggs Cemetery 10/06 STM	164.02	0.00				164.02	85.99	0.00	78.03	52%	
Asphalt Zipper 10/06 STM	92.58	0.00				92.58	88.17	0.00	4.41	95%	
Cemetery Repairs 04/07 ATM	24,853.17	0.00				24,853.17	12,000.00	12,853.17	0.00	48%	
Columbarium 11/07 STM	2,689.77	0.00				2,689.77	2,408.07	281.70	0.00	90%	
Encumbered	2,149.41	0.00				2,149.41	2,149.41		0.00	100%	
SNOW & ICE-423											
Snow & Sanding		100,000.00				100,000.00	488,092.66		(368,092.66)	488%	
STREET LIGHTING-424											
General Expenses		73,000.00		3,958.42		76,958.42	76,958.41		0.01	100%	
DRAINAGE COMMISSION-426											
General Expenses		10,000.00				10,000.00	9,617.14		382.86	96%	

TOWN OF PEMBROKE												
EXPENDITURE LEDGER JUNE 30, 2010												
TITLE/ DESCRIPTION	PRIOR YEAR CARRY FWD	ATM APPROP- RIATION	SPECIAL TOWN MEETING TRANSFER	RESERVE FUND TRANSFER	REVENUE	TOTAL AVAILABLE FUNDS	EXPENDED	ENCUMBERED	AVAILABLE	% EXPENDED		
BOARD OF HEALTH-510												
Personal Services		106,211.00	1,912.00			108,123.00	107,528.78		594.22			99%
General Expenses		4,035.00				4,035.00	3,281.40	704.96	48.64			81%
Purchase of Services-Engineering		4,500.00				4,500.00	0.00		4,500.00			0%
Purchase of Services-Lab Fees		4,000.00				4,000.00	1,150.00	314.00	2,536.00			29%
Purchase of Services-Dead Animal		3,000.00				3,000.00	1,045.00	1,000.00	955.00			35%
Purchase of Services-Bay Colony VNA		17,872.00				17,872.00	13,403.97	4,468.03	0.00			75%
Road Kill Disposal 04/06 STM	5,479.85	0.00				5,479.85	685.00	4,794.85	0.00			13%
Encumbrance-Lab Fees	1,260.00	0.00				1,260.00	630.00	0.00	630.00			50%
COUNCIL ON AGING-541												
Personal Services		142,122.00	2,651.00			144,773.00	144,050.48		722.52			100%
General Expenses		46,488.00				46,488.00	46,425.77		62.23			100%
Tax Work Off Program		5,000.00				5,000.00	5,000.00		0.00			100%
Tax Work Off Program 04/07 ATM	1,000.00	0.00				1,000.00	600.00	400.00	0.00			60%
Encumbrances	626.49	0.00				626.49	441.13		185.36			70%
VETERANS' SERVICES-543												
Personal Services		50,740.00	756.00			51,496.00	49,188.97		2,307.03			96%
General Expenses		1,600.00		1,929.31		3,529.31	1,503.03	2,016.88	9.40			43%
General Relief		45,000.00	60,000.00			105,000.00	89,211.44		15,788.56			85%
COMMISSION ON DISABILITIES-599												
General Expenses		1,200.00				1,200.00	1,178.01	21.99	0.00			98%
LIBRARY-610												
Personal Services		386,211.00	6,691.00			392,902.00	390,922.12		1,979.88			99%
General Expenses		72,150.00				72,150.00	70,070.13		2,079.87			97%
Books		75,223.00				75,223.00	74,685.92		537.08			99%
Capital Plan - (Entrance) 11/05 STM	4,050.00	0.00				4,050.00	750.00	3,300.00	0.00			19%
Capital Plan - (Floors) 10/06 STM	8,285.59	0.00				8,285.59	7,205.00	1,080.59	0.00			87%
Capital Plan - Painting 11/07 STM	6,500.00	0.00				6,500.00	1,317.85	5,182.15	0.00			20%
LYDIA DRAKE LIBRARY												
General Expenses		2,450.00				2,450.00	2,450.00		0.00			100%
RECREATION COMMISSION-630												
Personal Services		72,556.00	741.00			73,297.00	59,589.48		13,707.52			81%
General Expenses		7,000.00				7,000.00	6,924.74		75.26			99%
Park Maintenance		6,300.00				6,300.00	6,300.00		0.00			100%
Field Improvements 04/05 STM	8,647.14	0.00				8,647.14	2,637.25	6,009.89	0.00			30%
COMMUNITY CENTER-631												
Personal Services		10,906.00	164.00	(1,500.00)		9,570.00	8,057.16	1,500.00	12.84			84%
General Expenses		42,225.00		26,964.75		69,189.75	66,572.42	484.00	133.33			99%
HERRING FISHERIES-632												
General Expenses		2,000.00				2,000.00	639.25	254.26	1,106.49			32%
TOWN LANDING-634												
Personal Services		41,162.00	617.00			41,779.00	37,553.51		4,225.49			90%
General Expenses		1,200.00				1,200.00	1,180.89		19.11			98%
Capital Plan 11/04 STM	2,640.44	0.00				2,640.44	864.02	1,776.42	0.00			33%
Capital Plan - (Restroom)11/04 STM	2,200.00	0.00				2,200.00	0.00	2,200.00	0.00			0%

TOWN OF PEMBROKE EXPENDITURE LEDGER JUNE 30, 2010											
TITLE/ DESCRIPTION	PRIOR YEAR CARRY FWD	ATM APPROP- RIATION	SPECIAL TOWN MEETING TRANSFER	RESERVE FUND TRANSFER	REVENUE	TOTAL AVAILABLE FUNDS	EXPENDED	ENCUMBERED	AVAILABLE	EXPENDED	%
TOWN CLOCK WINDER-638 Personal Services		1,500.00				1,500.00	1,500.00		0.00		100%
TOWN MEMORIAL COMMITTEE-670 General Expenses Encumbrances	3,000.00	5,620.00 0.00				5,620.00 3,000.00	2,106.99 3,000.00	3,513.01	0.00 0.00		37% 100%
HISTORICAL COMMISSION-691 General Expenses		1,400.00				1,400.00	1,369.25		30.75		98%
MATURING DEBT PRINCIPAL-710 General Expenses		2,303,685.00				2,303,685.00	2,276,282.01		27,402.99		99%
MATURING DEBT INTEREST-720 General Expenses		1,388,314.00				1,388,314.00	1,381,444.23		6,869.77		100%
SHORT TERM INTEREST-730 General Expenses		112,000.00		(37,896.14)		74,103.86	15,146.72		58,957.14		20%
RETIREMENT-911 General Expenses		1,861,952.00				1,861,952.00	1,861,952.00		0.00		100%
UNEMPLOYMENT COMPENSATION General Expenses		20,000.00				20,000.00	16,260.61		3,739.39		81%
HEALTH INSURANCE-914 General Expenses		5,565,000.00	(6,843.00)	14,763.55		5,572,920.55	5,572,920.55		0.00		100%
LIFE INSURANCE-915 General Expenses		20,000.00				20,000.00	18,831.14		1,168.86		94%
MEDICARE TAX-916 General Expenses		350,000.00		23,132.59		373,132.59	373,132.59		0.00		100%
PROPERTY & LIABILITY INSURANCE General Expenses		400,000.00		29,006.00		429,006.00	428,633.00		373.00		100%
General Fund Totals	536,898.97	21,398,903.00	439,298.00	0.00	0.00	22,375,099.97	21,808,120.93	573,096.77	(6,117.73)		97%
GENERAL FUND (SCHOOL)											
Pembroke Public Schools Encumbered	2,183,027.00	26,074,372.00 0.00				26,074,372.00	23,554,216.29	2,360,588.33	159,567.38		90%
General Fund (School) Totals	2,183,027.00	26,074,372.00	0.00	0.00	0.00	28,257,399.00	25,696,922.84	2,360,588.33	199,887.83		91%

FISCAL YEAR 2010 REVENUE REPORT
BUDGET vs. ACTUAL

	FY10 BUDGET	FY10 ACTUAL	FY10 VARIANCE	% COLLECTED
TAX LEVY				
Real Estate	29,583,922	29,140,671	(443,251)	98.50%
Personal Property	360,000	427,990	67,990	118.89%
Tax Liens	0	424,870	424,870	-
Total Tax Levy	29,943,922	29,993,531	49,609	100.17%
STATE AID				
School Chapter 70 Aid	12,200,192	12,200,192	0	100.00%
School Construction	475,911	475,911	0	100.00%
Veterans Benefits	46,823	50,746	3,923	108.38%
Lottery	1,481,057	1,481,057	0	100.00%
Veteran & Elderly Exemptions	69,470	109,401	39,931	157.48%
Charter Schools	22,543	39,057	16,514	173.26%
Miscellaneous	0	16,236	16,236	-
Total State Aid	14,295,996	14,372,600	76,604	100.54%
LOCAL RECEIPTS				
Motor Vehicle Excise	1,800,000	1,888,957	88,957	104.94%
Penalty & Interest on Taxes-				
Property Tax	70,000	72,425	2,425	103.46%
Excise Tax	80,000	83,504	3,504	104.38%
Tax Liens	96,786	104,192	7,406	107.65%
Deferred Tax	0	156	156	-
Payments in Lieu of Taxes	15,000	19,988	4,988	133.25%
Other Charges for Services-				
Lien Certificates	31,000	39,150	8,150	126.29%
Registry Fees	14,000	23,495	9,495	167.82%
Fees-				
Selectmen	30,000	36,320	6,320	121.07%
Animal Control	1,000	368	(632)	-
Treasurer	5,000	2,936	(2,064)	58.72%
Town Clerk	18,000	12,859	(5,141)	71.44%
Assessors	2,000	2,907	907	145.35%
Board of Health	1,000	1,597	597	159.70%
Planning Board	6,000	13,701	7,701	228.35%
ZBA	5,000	8,017	3,017	160.34%
Weights & Measures	4,000	3,490	(510)	87.25%
Police Detail	18,000	18,951	951	105.28%
Rentals	90,000	154,491	64,491	171.66%
Schools	0	523	523	-
Cemetery Fees	22,000	25,775	3,775	117.16%

FISCAL YEAR 2010 REVENUE REPORT
BUDGET vs. ACTUAL

	FY10 BUDGET	FY10 ACTUAL	FY10 VARIANCE	% COLLECTED
	=====	=====	=====	=====
Department Revenue-				
Building Permits	100,000	146,784	46,784	146.78%
Electrical Permits	30,000	35,137	5,137	117.12%
Plumbing Permits	20,000	24,300	4,300	121.50%
Gas Permits	10,900	7,425	(3,475)	68.12%
Selectmen Licenses	21,000	22,795	1,795	108.55%
Dog Licenses	7,000	9,188	2,188	131.26%
Fire	10,000	14,085	4,085	140.85%
Public Works	1,000	1,700	700	170.00%
Town Clerk Licenses	100	100	0	100.00%
Health Permits	40,000	41,840	1,840	104.60%
Unclassified	0	1,063	1,063	-
Fines & Forfeits-				
Parking	500	9	(491)	1.80%
Registry of M.V. Court	15,500	26,288	10,788	169.60%
	2,000	5,515	3,515	275.75%
Drug Possession	0	1,650	1,650	-
Tailings	0	8,039	8,039	-
Investment Income	110,000	50,018	(59,982)	45.47%
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Total Local Receipts	2,676,786	2,909,738	232,952	108.70%
 TRASH REVENUE				
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Municipal User Fee	1,497,379	1,437,985	(59,394)	96.03%
Liens	100,000	216,775	116,775	216.78%
Interest & Penalties	10,000	24,160	14,160	241.60%
Recycling Income	30,000	41,932	11,932	139.77%
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Total Trash Revenue	1,637,379	1,720,852	83,473	105.10%
 WATER REVENUE				
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Rates	1,819,350	1,736,665	(82,685)	95.46%
Liens	120,000	188,564	68,564	157.14%
Fees & Services	70,000	58,926	(11,074)	84.18%
Interest & Penalties	24,000	35,314	11,314	147.14%
Installation Charges	125,000	85,400	(39,600)	68.32%
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Total Water Revenue	2,158,350	2,104,869	(53,481)	97.52%
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Grand Total	50,712,433	51,101,590	389,157	100.77%