

TOWN OF MIDDLEFIELD, MASSACHUSETTS



2005 - ANNUAL REPORTS



MIDDLEFIELD FAIR CELEBRATES 150 YEARS

(PICTURE TAKEN FROM 1894 MIDDLEFIELD FAIR POSTER)

~~~~~Dedication~~~~~

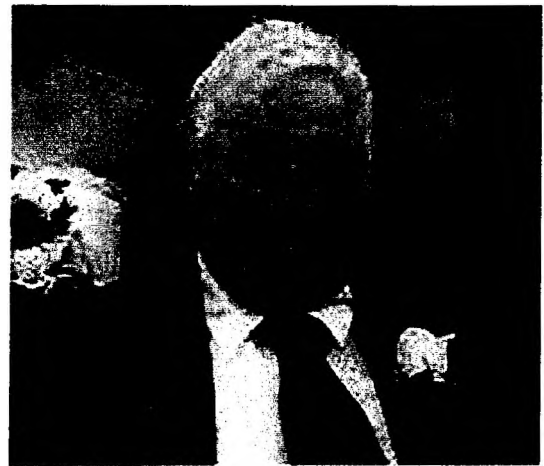
This year we are dedicating the Annual Town Report to two special individuals who sorrowfully passed away in 2005 and once served this Town in their capacities as Selectmen and Town Clerk. These people may be gone, but there are still signatures and reminders of the work that both Edie and Gordon filed in the Clerk's office.

Well done, good and faithful servants!



Edith Rice

Known fondly as “Edie served the Town as Town Clerk, taking the reins from George Olds from May 13th 1975 until May of 1989. Edie and her husband, John Rice-former assessor both served the Town in a professional way with great knowledge. Edie was involved with the various activities of the town and she was a great craftswoman, and known for her quilting and artwork. After Edie left the office of Town Clerk, she and her husband moved to North Carolina. It was there that she died this past May 2005.



Gordon D. Miller

Gordon faithfully served the Town as Selectman from 1971-1981. He was known as a family man, having six children with his late wife Yvonne, all who were at one time or another involved in Gordon's large dairy farm. Gordon was also appreciated for his interest in serving the needs of fellow livestock farmers in the area by managing the task of providing high quality hay, which was a large investment in not only time but expense. Gordon died on August 18, 2005. We will miss seeing Gordon with his sparkling blue eyes and hearty smile.

DIRECTORY

OFFICES AND DEPARTMENTS TOWN OF MIDDLEFIELD

OFFICE	TELE#	NAME	OFFICE HOURS
ASSESSORS	623-8966 623-5688 623-5847	GUSSIE PROGULSKE CLERK FAX	7:00 PM-9:00 PM - Mondays
SELECTMEN	623-2079	THOMAS ROCK, CHRM LARRY PEASE CHARLES H. HUNTER	7:30 PM - Mondays
FIRE DEPT.	623-5060 911	LARRY PEASE, CHIEF RON RADWICH, Deputy Fire Chief	
LIBRARY	623-6421	CYNDY OLIGNY	
POLICE	623-0005 911	TOM AUSTIN, Chief	
SENIOR CENTER	623-9990 623-5317	RITA DOKTOR FAX #	
TAX COLLECTOR	623-5182 623-6108	KRISTIN MONSON FAX #	7:30 PM -9:00PM - Mondays 9:00 AM-NOON - Saturdays
TOWN CLERK	623-2079	MARJORIE BATORSKI	7:30 PM -9:00PM - Mondays
TOWN GARAGE	623-5532	SKIP SAVERY	
TREASURER	623-2079	PETER OLIGNY	7:00 PM-8:00PM - Mondays

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~REPORT OF THE BOARD OF SELECTMEN~

During the first week of 2005 the Select Board immediately appointed a temporary Treasurer and Tax Collector, to fill the vacancies. We later researched the possibility of making these two positions appointed rather than elected, allowing for a wider and more diverse selection of applicants from not just our community but any community. After a special town meeting to first allow the issue to be put on the annual ballot and then having the same issue posed on the Annual Warrant as a ballot question, our town overwhelmingly voted to have these two positions as appointed. After several applicants were interviewed for each position our decision was made and on July 18th, 2005 we *officially* appointed Peter Oigny as Treasurer and Kristin Monson as our Tax Collector. These appointments have agreed to attend quarterly reviews with the other relevant departments in order to make certain there is positive communication, enforce safeguards to ensure good recordkeeping, and to serve the Town positive manner. We are pleased with their efforts to recover the stability this office requires, and we appreciate the time they invest into their jobs.

The U.S. Postal Service and our Town entered into a lease agreement so that we can continue to have Postal services here, in light of their moving out of the "General Store Property". The USPS is continuing their search for a location for a more permanent structure that we as a Town, can agree upon. If they are unable to locate a property from the private sector, it may be a possibility that their location will sit somewhere on property owned by the Town, if a reasonable agreement can be reached. It should also be mentioned that the Board of Selectmen had unanimously voted on February 7, 2005 to refrain from any involvement with the property known as the Middlefield General Store.

It was an unsettling feeling to think that Clark Wright Road would wash out not once, but twice! Here is a road that engineers assured us could handle any storm that could occur. Thankfully, we were able to have the culverts and road repaired, along with restoration of the parking area at Glendale Falls completed, by using State funds, otherwise we were facing a devastating repair bill.

The rain not only affected Clark Wright Road, but in May our Town Hall Roof. A leak was detected in the main meeting room, and on further inspection it was determined that we needed emergency repairs. After and expenditure of around \$1300.00 we happily resolved that problem before a major disaster to our

building occurred. As unpopular as this may be, our Town needs to become more *proactive* in building maintenance and repairs. It is apparent that there are some major updates that need to be addressed; 1.) Our roof to the building is in need of replacement, 2.) The majority of ceiling tiles in the offices and hallways are stained from leaks over the years. 3.) Our windows are certainly not insulated, and consequently allow the very precious heat to escape on cold winter days. 4.) Our electrical situation throughout the building could use more outlets and updating to accommodate the more high tech equipment which is being used by the various departments. Furthermore the newly acquired generator paid for by grant monies requires a serious look at the electrical system to the building and this will soon have to be addressed. We realize that the majority of our operating budget is spent on various necessities just to keep the town afloat, yet the time has come for the Town to make some difficult decisions.

We have had our share of involvement with the Department of Environmental Protection at both the Town Garage, and at the old town dumping site on Skyline Trail near the cemetery. The Town Garage has been monitored with test wells after the drain in the garage floor was discontinued due to regulations. The most recent data from the wells are encouraging. Approximately two hundred loads of gravel from the Skyline Trail Project and another 40 or so loads from the Bancroft Bridge Project have been dumped at the old dump site and we are preparing for engineers to work with DEP in putting in the required test wells that will be monitored over time by DEP. We thank Eric Weiss, from Hilltown Resource Management for all of his guidance, and hands on involvement. He has certainly kept this project on schedule and we are grateful. We, in the future, hope to acquire more fill with the completion of the Skyline Trail Project which would save this town considerable money. Unfortunately, we will incur an expense that is unavoidable in order to complete this project.

There has been community involvement in challenging Verizon to update their phone lines to this Town. As many are aware the *weather* plays a significant role in *whether* our phones will operate properly. There has also been a push for Comcast to run their cables up to Middlefield to afford this town an opportunity to become competitive within the business sector. At the time of this report, these issues continue to be addressed. The Select Board will remain steadfast in pursuing this issue, along with the key individuals who began this quest, until resolved.

In June, an Agricultural Commission was formed after the Town's vote at the May 2005 Annual Town Meeting. They will be working on the Right-To-Farm by-law, and will continue to apprise this town of their progress.

In July we worked to lock in a heating fuel per-gallon cost through the assistance of the Hampshire Council of Governments. Unfortunately, heating oil and propane costs are skyrocketing and we were fortunate to keep the price under \$2.00 per gallon for the upcoming winter '05-'06. There were occasional discussions on closing the Senior Center for a couple of months during the winter, in order to cut on fuel costs but this never occurred due to some healthy debate on that subject.

The Hampshire County Department of Public Health's Emergency Preparedness Coalition has begun preparations to install a T1 line into the Town Hall. The T1 line will be paid for by the Coalition for one year from the date of the installation. After that year has expired, our Town needs to decide how we will be able to afford the \$6,000.00 annual cost to keep the line up and running. By the time this report is printed the T1 line will be in place. This T1 line is a necessity for Homeland Security and Communications to all towns regardless of how small in order to direct and protect those citizens in the event of large scale disaster, pandemic, or worse an attack such as was experienced on 9/11. It is our hope that we will be able to continue this T1 line and that over time the large operating cost for this necessary line of communication will not continue to be so pricey.

On September 30, Gary Wheeler regretfully resigned from the Select Board due to his inability to fulfill the duties as Selectmen after a change in his full time employment. This prompted the need for an election which was successful in electing Charles Hunter, who sat as Selectmen for the first time on December 12th, 2005. Charles has been active on the Planning Board, in various community functions, and also serves on the Fire Department. We anticipate Charles will work hard for the Town as his predecessors have, and we look forward to working along side of him in the upcoming year.

The Select Board and the Board of Health meet every Monday night at 7:30.

Respectfully submitted,

Thomas Rock, Chairman

Larry Pease

Gary Wheeler

Elected Officials 2005

<u>Board of Selectmen</u>	<u>Expires</u>	<u>Moderator</u>	<u>Expires</u>
Tom Rock, Chairman	2007	Joseph Kearns	2006
Larry Pease	2006		
Gary Wheeler (resigned)	(09/05)	<u>Planning Board</u>	
Charles H. Hunter (special election Dec. 10, 2005)	2008	Michael Hale	2006
		Terrence Crean (appointed)	2006
		Don Savery, Sr.	2007
<u>Board of Assessors</u>		Jay Wagg Swift	2006
Gustel Progulske	2006	Ed Vivier	2008
Nancy Burnham	2008	Nancy Burnham (Alternate)	2008
Robin Savery	2007	Charles H. Hunter (resigned)	
		<u>School Committee</u>	
<u>Constables</u>		Richard Pieciak (Appointed)	2006
Donald Savery	2008	Sam Sico (Appointed)	2006
Charles H. Hunter	2008		
		<u>Town Clerk</u>	
<u>Cemetery Commission</u>		Marge Batorski	2006
Nancy Burnham	2007		
Larry Pease	2008		
Charlie Hunter	2007	<u>Zoning Board of Appeals</u>	
		Peter Oigny	2006
<u>County Commissioner</u>		Maurice Pease	2007
Joseph Kearns	2006	Stephen Cummings	2008
<u>Finance Committee</u>			
Scott Artioli	2007		
Joseph Kearns	2006		
Githa Jozsef	2006		
(2 OPENINGS)			
<u>Library Trustees</u>			
Susan Donnelly	2006		
Chris Bresnahan	2007		
Susan Baker Donnelly (appointed to fill opening)	2008		

Appointed Town Officials Terms Expire 2006

<p><u>Town Attorney</u> Kopelman & Paige</p>	<p><u>Recreation Committee</u> Board of Selectmen</p>
<p><u>Treasurer</u> Peter Oigny</p>	<p><u>Disposal Area</u> Kathy O'Brien</p>
<p><u>Tax Collector</u> Kristin Monson</p>	<p><u>Dog Officer</u> David Krassler Marcia Krassler (Assistant)</p>
<p><u>Animal Inspector</u> Donald Savery, Sr.</p>	<p><u>Dutch Elm and Insect Pest Control</u> Brian Miller</p>
<p><u>Cultural Council</u> Andrea Tosi Cyndy Oigny Jack Cobb Pat Robie Sarah Foley</p>	<p><u>Field Drivers</u> Board of Selectmen</p>
<p><u>Board of Health Agent</u> Walter Smith</p>	<p><u>Fire and Forest Warden</u> Larry Pease Ronald Radwich</p>
<p><u>Building Inspector</u> Paul Tacy</p>	<p><u>Historical Commission</u> Jack Cobb, Chairman Roy Haapala, Secretary Lois Bell, Treasurer George Bell Marjorie Batorski Rita Doktor</p>
<p><u>Civil Defense Warden</u> Larry Pease Thomas Austin (Asst. Warden)</p>	<p><u>Lumber Surveyor</u> Brian Miller</p>
<p><u>Conservation Commission</u> Stephen Cummings, Chairman Alan Vint Kim Baker Al Sirard Carolyn Walat (alternate)</p>	<p><u>Wood/Bark Measurer</u> Edward James</p>

Appointed Town Officials (cont')
Term Expires 2006

<p><u>Police Department</u> Thomas Austin, Chief Curt Robie Michael Pensivey Matt Radwich</p> <p><u>Recreation Sub-committee</u> Judy Carrington, Chair Daniel Suriner Bea Basak Eric Main Laurie Sico</p> <p><u>Recycling Coordinator</u> Joseph Kearns</p> <p><u>Registrar of Voters</u> Marjorie Batorski, Town Clerk Anita Myers Cyndy Oligny Mary Cuccinello</p>	<p><u>Smoke Alarm and Oil Burner Inspector</u> Larry Pease</p> <p><u>Street Superintendent</u> Skip Savery</p> <p><u>Veterans Agent</u> Raymond Gero</p> <p><u>Westfield River Advisory</u> Carl Lafrennier</p> <p><u>Wiring Inspector</u> Eric Main John Savery (alternate)</p> <p><u>Selectmen's Secretary</u> Mary Cuccinello</p>
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~FINANCE COMMITTEE REPORT~

It is time to look at the Town budget for the Fiscal Year 2007 that starts on July 1. How do we address our citizens' needs in an equitable manner, without taxing them unduly? With a culture that is built on the goal of "more", where do we settle on "enough"?

The State House in Boston seems far away, but we have done well in securing state funding. There is now a wonderfully smooth Skyline Trail, built at a cost of two and a half million dollars. Twice this year the repair of Clark Wright Road has been paid for by the State.

We expect general State revenues to be even stronger in the coming year. The governor seeks to bring more money to the Town through the full return of lottery receipts and more funding for state-owned lands. The General Court (the Commonwealth's legislature) will make the final funding decisions. While our state rewards should improve for next year, we will not have exact numbers till June.

The struggle continues on how to fund health care, which now consumes 50% of the State budget. Not everyone is covered and others are anxious over possible loss of coverage. The progress in this area is slow. Until coverage is universal and funding is more forthright, this will cast a dark cloud of moral and fiscal issues.

At least one half of our local taxes go to public education, and Massachusetts schools measure up to those of any country. This bodes well for the future, but the results do not come on the cheap. But back comes the question – how much can we afford?

Possible Capital Projects

Immediate needs

- Repair the Town Hall roof and update the heating system, especially the controls, and insulate windows
- Insulate the Town garage and make it EPA compliant with floor drain
- Provide additional storage and other improvements at the Transfer Station
- Locate and build a police car garage

Future Needs and Concerns:

- Build a recreation facility on the land between Fire House and Transfer Station
- Build a new separate library or an addition to the present one at the Town Hall
- Investigate wind power placement on Town property
- Replace the grader and Ford truck

Respectfully submitted,

Joe Kearns, Chair
Gita Jozsef Harris
Scott Artioli
Tamarin Laurel Paine

~TREASURER'S REPORT~

The financial report can be found on other pages in the Town Report and as you read through the accounts, it is important to understand that the amounts are for the period of July 1, 2004 to June 30, 2005. I was appointed to the position of Treasurer in January of 2005 and have now been in place for just over one year. In order to have better control and more timely financial information, we have instituted a quarterly financial review that includes the Board of Selectmen, Assessors, Tax Collector, Accountant and any other board members who are willing to come. This allows a better understanding of the Town's financial picture and can be a time to present issues that need to be addressed.

I had set a few personal goals when I first began the Treasurer's duties and so far have made progress, but still have a way to go. We have tried to make timely deposits of all payments coming into the office and also file all reports on a timely basis. While that would seem like a basic requirement, the amount of paperwork required and the effort needed by other departments to work with me on this is substantial. Working in a small town government environment does not mean we are immune to the piles of regulations that, for the most part, are designed for big cities with substantial accounting staffs.

I have consolidated some of the bank accounts that we have in order to minimize the work required for each. We may need to look at moving some again as interest rates continue to inch up. Luckily we have not had to borrow

money since I have been in this position which helps to eliminate our interest expense, and some banks have been rather helpful in maximizing our interest income.

I am currently searching for a new accounting system, with help from our Accountant, because our current system is DOS based and moving quickly into antiquity. This will mean some additional expense, but finding continued support of our current system may become difficult and finding people who can still work with DOS is going to be a problem.

I would like to thank Nancy Hewes for helping me through the introductory phase of this position and for her constant support and advice. Nancy is a great asset to our town government, and is a perfect example of the need for small towns to share resources. She brings the best ideas from each town that she works with to the table for consideration.

Lastly, and most importantly, I would like to make sure that all townspeople realize that we are a small town with a small tax base. But the fact that we have limited income does not excuse us from many painful expenses. As you look at the articles proposed for various town expenses, please keep in mind that they must be paid for. If you look at them individually, they are probably justified, but our tax bills will point out that when they are all combined, it may not be quite as easy.

Peter Oligny, Treasurer

~ASSESSOR'S REPORT~

The Board of Assessors is elected by the voters of Middlefield and is responsible for the inspection of every property in town and its evaluation. The Assessors must be certified by the Department of Revenue, Commonwealth of Massachusetts, following the successful completion of the required courses at the University of Massachusetts.

The Assessors duties include measuring all properties and list any changes and/or additions since prior visits. All data including quality and condition are entered into the computer to establish the valuation of the property. The tax rate of \$16.02 per thousand for FY2006 was approved by the Department of Revenue on December 19, 2005.

<u>Total amount to be raised</u>	<u>1,099,343.86</u>
Estimated receipts from state	82,255.00
Estimated local receipts	98,051.00
Other available funds	48,855.44
Transfer to reduce tax rate	<u>30,000.00</u>
Net amount to be raised	\$ 840,182.42

Tax rate: $\frac{840,182.42 \times 1000}{52,445,844} = \16.02

Respectfully submitted,

**Gustel Progulske
Nancy Burnham
Robin Savery**

~MIDDLEFIELD POLICE DEPARTMENT~

This past year the members of the police department continued to maintain required training by the State. All officers were recertified as First Responders. Officers also attended training sponsored by the Massachusetts Police Institute and also received firearms training. Chief Austin and Sgt. Robie were certified by the Massachusetts State Police to use and operate a portable breathalyzer obtained by the department as part of a grant program.

The department applied for and received a grant in the amount of \$12,800.00 to obtain an emergency generator to power the Town Hall. This was purchased in an attempt to improve the Town's ability to respond to emergency situations. The generator is large enough to power the entire building. This will provide the Town with a facility that can be used as a temporary shelter, emergency command post and a place to serve meals and administer first aid. In order for the generator to be installed, the town will have to appropriate funds to improve the electrical service to the building. It is hoped that funding will be approved and the generator can be installed during the summer.

Since Skyline Trail was reconstructed, there has been an increase in traffic enforcement to curb speeding on the road. Department enforcement has centered on radar monitoring of the road and the use of digital sign to warn drivers of their speed. In the future, the department will be forced to write citations with monetary penalties if the speed limits on the road are not obeyed. Motorists must remember that speeding tickets impact one's driving license, and come with a fine with a surcharge that is applied to a motorist's car insurance policy. It is asked that all motorists obey the posted limits.

The department continues to attend monthly meetings of and is very active as a participant in the Hilltown Domestic Violence Taskforce. This group comprised of representatives from area town police departments, the Hampden County District Attorney's office and State Police Officers from the Russell barracks work to provide training to officers so that they have the skills necessary to respond to domestic violence issues. The organization acts as an advocacy organization for victims of domestic violence and provides workshops and printed resource material to assist individuals in understanding their rights and resources available to assist them.

The Department wants to take this opportunity to thank the residents of the town for their continued support. It also wants to thank Lieutenant Daniel

Kennedy and the troopers of the Massachusetts State Police, Russell barracks for their cooperation and assistance to provide the best possible protection to members of the community.

The Police Department maintains routine office hours on Monday evenings so that residents can speak to an officer or apply for firearms licenses.

Respectfully submitted,
Thomas Austin, Chief of Police

~FIRE DEPARTMENT REPORT~

Our Calls were as follows;

Medical calls	11	Car Accidents	1
Chimney fires	1	Brush fires	5
Outside fire	1	Structure fires	1

As you can see from the above report, the majority of our calls were medical. We had an average amount of calls as compared to past years.

A little at a time we added new equipment to fire fighting and medical. We are in the process of building another tanker for hauling water since our 30 year old tank recently split. Fortunately, one became available to us and we are now in the process of attaching sideboards, piping, a pump and other misc. items to make it a tanker again. We are now using our older pickup as a brush truck which we started to revamp before the tanker. A lot of man hours have been devoted to these side projects with very dedicated people who are willing to go the extra mile and we are very proud of these volunteers for their commitment to the Fire Department. Our goal is to have a good reliable department when the calls come in. We appreciate all of your support. Thank you.

Respectfully submitted,

Larry Pease Fire Chief
Ronald Radwich Deputy Fire Chief

~CEMETERY REPORT~

We are fortunate to not have had any major damages in any of our precious cemeteries. There are towns where tragically the cemeteries are targets for vandals and hopefully ours will continue to be revered and treasured. It does seem as though the people around here still respect a cemetery, and see it as a place of calmness and not necessarily an end, but a new beginning.

We thank Don Savery, Sr. for another year of his dedication to maintain our cemeteries so we can feel peace and pride when passing by or when visiting loved ones.

Respectfully Submitted,

Nancy Burnham, Larry Pease, & Charles Hunter

~PLANNING BOARD REPORT~

The Planning Board has seen another busy but productive year. We received grant money from the state, from Highland Communities Initiative and from the Pioneer Valley Planning Commission. The grants were used to complete our Commonwealth Capital Application, to fund a new Agriculture Commission and to start work on our new Master Plan process.

The best news this year was the large amount of positive feedback from our residents as shown by their interest and willingness to step forward and participate in our town committees.

The May Town Meeting saw the passage of our cell-tower by-law changes and pointed out to the Planning Board our need to better explain any proposed by-laws. By the end of fiscal 2005, thanks to the continued efforts of our residents, Middlefield has a seven member Agricultural Commission appointed by the selectmen to protect our rich farming heritage. The commission's first goal is to form a Right-to-Farm by-law suitable for our town.

More residents stepped forward when asked and a Master Plan Committee has been formed. With a great mix of twelve people, their task, with feedback from all our residents, is to guide and help Middlefield grow in a way that still preserves and strengthens what we believe to be the best attributes of our small community.

The Planning Board would especially like to thank Charles Hunter, our former Chairman and now Selectman, whose guidance and leadership enabled the Middlefield Planning Board to make great strides these past years. His knowledge of the town, his honesty and openness, his frank opinions will serve the town well in his new position.

The Planning Board meets on the second Monday of each month at 7:00 pm. We have plenty of chairs and all are welcome.

Respectfully submitted,

Edward Vivier, Chairman, Michael Hale, Secretary, Donald Savery Sr., Jay Swift and Terrence Crean.

~AGRICULTURAL COMMISSION~

Following the May 2005 Town Meeting vote to establish a Middlefield Agricultural Commission, the Select Board appointed seven members to serve the town in this capacity. The first action of the Middlefield Agricultural Commission (MAC) was to plan and assemble a display representing the wide range of farms and farming activities in Middlefield for the 150th anniversary of the Highland Agricultural Fair.

MAC met throughout the Fall and Winter to draft a Right to Farm bylaw to be presented at the 2006 Town meeting. As of this writing a draft Right-To-Farm bylaw has been developed and presented to the Middlefield Planning Board.

Members of MAC include: **Glennis Austin, Mitch Feldmesser, Cheryl Harper, Cindy Herman, Cathy Roth, Don Savery, Sr., and Maureen Sullivan**

~LIBRARY REPORT~

The mission of the Middlefield Public Library is to provide diverse and popular materials and personalized services that address the informational, cultural, and recreational needs of the community in an atmosphere that is welcoming and respectful, and to foster children's appreciation for learning.

We have concentrated over the last year in developing our teen and young adult fiction collection. We try to provide titles that appear on the high school reading lists as well as recreational reading for teens. We also offer Internet access, videotapes, some DVD's, an ample assortment of reference books and a well-rounded selection of reading materials, including a fairly extensive offering of popular fiction. The children's section also includes backpack book kits that are very popular.

As any library user knows, we are very cramped for space and try to make use of as many donated materials as we can. We welcome all donations and wish to remind donors that if you don't see what you donated, it is mainly due to these space constraints.

The Bookmobile continues to be a valuable resource and we have seen an increase in Inter- Library Loans now that we have a weekly delivery van stopping by. Please ask for anything you need but don't see and you may be surprised at the quick response and extent of materials available to us.

Our hours are Monday evenings from 4:00 p.m. to 8:00 p.m., Wednesday evenings from 4:00 p.m. to 7:00 p.m. and Saturday afternoon from 12:00 noon to 3:00 p.m.

We would like to thank everyone for their support, both for our budget request and suggestions and donations and look forward to adding you to our cardholder list if you don't already belong. We currently have 256 Middlefield Library cardholders and we hope each of you visit *your* library soon and often.

Middlefield Library Board of Trustees
Cyndy Oligny, Librarian

~HAMPSHIRE INSPECTION PROGRAM~

Three hundred and sixty building permits were issued throughout the member towns of the Hampshire Inspection Program in 2005. Of these 44 permits were for new homes. The breakdown of permit activity for the six member towns are as follows;

<u>Town</u>	<u>#Permits</u>	<u>New Homes</u>	<u>Fees</u>
Chesterfield	95	6	\$12,311.95
Goshen	56	6	9,740.39
Huntington	94	16	25,243.00
Middlefield	17	2	5149.75
Plainfield	35	3	5448.30
Williamsburg	119	11	19,120.66

Construction continues to be strong in the hilltowns served by the Hampshire Inspection Program. This year saw more new home permits issued than ever in several towns and the trend shows no sign of slowing.

Another trend which should be mentioned is the increase in wood and pellet stove installations. Please remember that a building permit is required by the MA. State Building Code, for any such installation. The process is simple, the inspection quick, and many insurance companies will not renew homeowners insurance without a certificate showing compliance with the Code when a wood or pellet stove has been installed. Please call before installing any solid fuel burning appliance.

My thanks to Tara Ussailis, my administrative assistant, for keeping up with the pace and keeping everything in order.

Our office is located at the Davenport school building, 422 Main Road, Chesterfield, and is open Monday, Tuesday and Wednesday mornings to serve residents of all member towns. Residents may phone anytime at 413.296.0127

Respectfully submitted,

Paul Tacy, Building Commissioner

2005 TOTAL HOURS BY TOWN

	<u>BUILDING</u>	<u>ZONING</u>	<u>TOTAL</u>
GOSHEN	248.77	68.86	317.63
MIDDLEFIELD	206.52	47.61	254.13
WILLIAMSBURG	318.77	91.61	410.38

Admin & Travel totals (included in above)

ADMINISTRATIVE	854.60	213.65	1068.25
INSPECTION TRAVEL	240.50		240.50

FEES COLLECTED BY TOWN 2005

	CHESTERFIELD	GOSHEN	HUNTINGTON	MIDDLEFIELD	PLAINFIELD	WILLIAMSBURG
January	\$210.00	\$0.00	\$300.00	\$0.00	\$60.00	\$371.25
February	\$885.70	\$197.95	\$60.00	\$0.00	\$0.00	\$514.68
March	\$90.00	\$1,368.09	\$110.00	\$0.00	\$0.00	\$225.00
April	\$1,613.80	\$1,361.30	\$3,393.90	\$0.00	\$188.00	\$3,065.23
May	\$1,193.50	\$255.00	\$3,361.45	\$152.50	\$2,211.90	\$2,223.65
June	\$2,248.70	\$495.60	\$1,363.00	\$0.00	\$1,297.00	\$1,479.75
July	\$427.80	\$1,228.85	\$6,096.50	\$1,982.40	\$60.00	\$3,113.20
August	\$1,284.85	\$1,431.00	\$1,490.20	\$1,015.00	\$526.00	\$1,648.70
September	\$2,300.10	\$339.10	\$2,305.40	\$30.00	\$211.00	\$235.55
October	\$1,191.90	\$2,792.25	\$3,599.75	\$0.00	\$357.20	\$4,155.95
November	\$600.60	\$150.00	\$2,415.20	\$1,944.85	\$547.20	\$1,759.70
December	\$265.00	\$121.25	\$747.60	\$25.00	\$0.00	\$330.00
TOTALS	\$12,311.96	\$9,740.39	\$25,243.00	\$5,149.76	\$5,468.30	\$19,120.66

Middlefield 2005

PERMITS ISSUED IN MIDDLEFIELD

DATE OF ISSUE	LOCATION	MAP	PARCEL	FIRST NAME	LAST NAME	PERMIT	DESCRIPTION	COST	FEES	PERM REC'D
5/10/2005	113 Skyline Trail	407	24-1	John	Lafayette	6705	Above-ground Pool	\$2,500.00	\$30.00	5/23/2005
5/17/2005	20 Alderman Rd	406	54	Gary	Herman	8505	Above-ground Pool	\$5,600.00	\$30.00	5/23/2005
5/23/2005	34 Chester Rd	406	49	Mary	Cuccinello	9305	Barn Addition 30x10	\$2,500.00	\$30.00	6/7/2005
5/31/2005	77 West Hill Rd	408	124	Carl	LaFreniere	10205	Outbuilding 24x36/Car	50,500.00	\$62.50	6/27/2005
7/12/2005	28 Clark Wright	411	59	Richard	Gardner	15205	Garage 28x44	71,800.00	\$123.20	7/25/2005
7/18/2005	163 Arthur Pease	408	31-5	Richard	Walat	16705	Garage Renovations	\$8,000.00	\$259.20	10/4/2005
7/26/2005	159 Skyline Trail	406	4	Donna	Carlson	18205	Entire Rehab.	60,000.00	\$1,600.00	8/17/2005
8/22/2005	29 Root Rd	410	4	Nancy	Chapman	21205	Single Family Residen	35,000.00	\$920.40	8/29/2005
8/22/2005	35 Harry Pease R			Charles	Kinloch	M05-41	Wood Stove Inspectio	\$0.00	\$25.00	8/22/2005
8/22/2005	183 Skyline Trail			Sonja	Mahoney	21105	Shed 12x16	\$0.00	\$30.00	
8/29/2005	134 Arthur Pease	406	37	Nancy	Paradysz	22605	2 Outbuildings 12x24/	12,200.00	\$39.80	9/19/2005
9/26/2005	7 Harry Pease Rd	406	86	Howard	Knickerbocker	25405	Carport 12x21	\$1,000.00	\$30.00	10/12/2005
11/1/2005	22 Bryan Rd	183	406	Dan	Sunier	31405	Garage 24x32/Enlarg	\$0.00	\$346.80	11/9/2005
11/21/2005	54 Cone Rd			Edward	Orlowski	33705	Wood Stove/Chimney	\$0.00	\$30.00	11/21/2005
11/21/2005	128 River Rd	410	38	David	Andrewes	33605	Demolition/Foundation	\$0.00	\$100.00	11/29/2005
11/22/2005	128 River Rd	410	38	David	Andrewes	34205	Single Family Residen	00,000.00	\$1,468.05	12/13/2005
12/12/2005	47 Chester Rd			Timothy	Parker	M05-59	Wood Stove Inspectio	\$0.00	\$25.00	

**~REPORT OF THE LEE VISITING NURSE ASSOCIATION, Inc.~
To the Board of Health**

The following is a report of the services performed in the Town of Middlefield during the FY 7/1/04-6/30/05:

Skilled Nursing	16
Physical Therapy	31
Occupational Therapy	0
Maternal Child Care	2
Home Health Aide	0
Medical Social Work	0
Speech Therapy	0

CLINICS	SESSIONS	ATTENDANCE
Flu Clinic	1	14/1

Respectfully submitted,
Paula Schutzmann, RN, MSN, Executive Director

~COUNCIL ON AGING~

This has been another busy year at the center. We continue to work on the small repairs at the center and on making it a place that the residents of Middlefield will be proud of it and enjoy using it.

Last years problems with leaks and freezing pipes seem to have been repaired, thanks to Skip Savery. We have replaced the side deck and it looks good. We hope to be using it for picnics and for just sitting and chatting in the sun.

We now have three couches, two end tables, and refurbished lamps that are very attractive and welcoming. Two of the couches are sofa beds. They have two queen size mattresses. We will have sheets for those shortly and we do have six blankets and other things that can be used if a resident has a fire or frozen pipes in their home. The center can be used temporarily for shelter for a family in case of such a disaster.

The center was used even more this year for Birthday parties, Christenings, Family get togethers, and several gatherings after deaths. We hope this will continues to be a place where the residents can come in times of need.

It is my hope that more residents will use the facility and that in time it will really be known as the community center.

Respectively Submitted,

Rita Rhoads-Doktor, Chairperson

~HISTORICAL COMMISSION~

The Commission continued work on the museum's geneology files and helped people with various questions. This past year we helped with a very successful quilt show held in the summer. The quilts were displayed in the museum and in the Church, and were a barrage of color and history. Also this year we received from the family of the late Howard Pease a scale model of the Middlefield fairgrounds. The model was on display during the Middlefield Fair at the exhibition hall along with old time pictures of the Fair. The Museum is open on the Saturday of each Holiday weekend and also by appointment.

Respectfully submitted,

Jack Cobb, Chairman Roy Haapala, Secretary Lois Bell, Treasurer
Marge Batorski Rita Doktor

~HAMPSHIRE COUNCIL OF GOVERNMENTS~

The rewards of being a member of the Hampshire Council of Governments are numerous. Since the first Charter in 1988, the Council has experienced many changes and pursued different areas of potential revenue resources. The focus of the Council continues to be to help local governments save money and solve problems through regional cooperation - as it was set out in the Council Charter - and a commitment to the concept of local control over local affairs. The combined dues for the Council of Governments in Fiscal Year 2005 were \$148,823. The dues help support Council programs, services, and assistance to

a variety of other programs such as EMS/EMT training and equipment, Hampshire County Selectmen's Association, and Hazardous Materials Contingency Fund.

The Cooperative Purchasing program, now in its 25th year, coordinates and administers a formal bidding process on behalf of 9 Council departments, 16 municipalities, 30 school districts, and 30 human service agencies and miscellaneous governmental entities throughout the Berkshire, Franklin, Hampden, and Hampshire County region. Buying in bulk generates added savings over lone bidding efforts while complying with state procurement statutes and eliminating duplication of administrative work. The total purchasing volume for goods and services for Fiscal Year 2005 was \$3.8M with a projected savings of \$825,435. A municipality's savings can only be as great as their active participation in purchasing programs.

The Hampshire Councilors serve as the trustees of the Hampshire County Group Insurance Trust, a cooperative effort to provide health and life insurance for 62 governmental units - of which twenty-five are public employers in Hampshire County serving more than 3,623 employees and their dependents. An Insurance Advisory Committee, made up of representatives of all participating units, meets regularly to discuss problems and possible solutions and to explore new ideas. The Trust manages a self-funded group of health insurance products. The collective premium for the Trust was \$26M. The number of participating units in the trust and level of premiums collected continues to increase. Through the efforts and expertise of the Trust and the volume of participation in the program, the Insurance Trust is successful at managing costs while providing excellent benefits.

The Regional Services Department develops regional approaches to problems shared by Hampshire County municipalities. The department secures surplus federal equipment and has had another successful year screening, placing, and delivering property to various Massachusetts municipalities and state entities. Major items included numerous vehicles, including a loader, many trucks, clothing, tools, generators, blankets, furniture, and a variety of musical and office equipment. The current net savings of property delivered to member communities for Fiscal Year 2005, after fees and delivery charges, totaled \$48,902, a slight increase over the previous year. Total program savings, including communities which are not current Council members, totals \$156,898 for FY 2005. Although a consequence of the war in Iraq was a drop in total program savings due to a reduction in available property, the share of property delivered to Council member communities actually increased. Regional

Services continued its oversight of the Hampshire Inspection Program which provides building inspection and zoning enforcement services. The program issued 345 building permits, including 43 for new homes. Emergency inspection services are also available for other towns not in the program for an hourly fee. Once again, the department provided assistance to local cities and towns by producing a wage and salary survey of all municipal positions in Hampshire County.

The elected Councilors provide public oversight for Hampshire Care in Leeds, a rehabilitation and skilled nursing facility owned and operated by the Council and County since 1914. The facility provides for 120 patients, with over 200 admissions per year. The majority of patients are admitted for rehabilitative care following an accident or illness. After acute hospitalization, many patients need additional time for recovery and improvement before returning home. Hampshire Care provides the following services for post hospital treatment: physical therapy, occupational therapy, speech therapy, hospice services, respite services, specialized dietary treatments, skilled nursing services, and case management. Hampshire Care also provides long-term nursing services for those with disabilities that prevent them from returning home after hospitalization; or from remaining in their home due to their illnesses. The facility has an exemplary record of performance on State and Federal surveys, and rates highest in the County on State Survey results. (See Massachusetts Department of Public Health "nursing Home Report Card.") As a government owned, non-profit facility, Hampshire Care has no owners or stockholders to report to and concentrates all of its resources on offering the best patient care possible. Hampshire Care has an outstanding staff that is unique in the industry for being of exceptionally long average employment. In addition to patients receiving care, Hampshire Care staff comes from the local area as well. The facility is in excellent financial condition. All revenues for its operation come from patient services. Hampshire Care also has roughly the same profile of Medicare, Medicaid, and private patients as the average long-term care facility in Massachusetts. In 2005 the facility received an intergovernmental transfer that was given to government owned facilities to offset the higher costs of government mandated benefits. This helped to offset a slight decline in census. The Hampshire Council of Governments is very sensitive to its responsibilities as a government entity to provide services for the communities it serves. The Council would like to be able to expand the public services being offered on the campus of Hampshire Park, where Hampshire Care is located. Among other initiatives, the placement of a school, mixed housing, and hospice facilities on the campus have been discussed.

The Council continues to be involved in tobacco prevention efforts through the Tobacco Free Network serving both Franklin and Hampshire Counties. Funding for this program is provided by a grant from the Department of Public Health. Since the passage of the state-wide smoke free work site law in July of 2004, efforts here and across the state have been on preventing youth from using tobacco, helping smokers who are interested to quit, protecting people from second hand smoke, and working to end health disparities of tobacco. This means that particular populations carry a heavier burden caused by the hazards of tobacco. In our area these populations include people with lower income, in particular rural poor, women, and racial minorities.

In addition to the various departments, programs, and services, each Councilor attends a monthly Full Board Meeting as well as a Standing Committee Meeting which include the Executive Committee, Human Services Municipal Advisory Committee, Legislative, Charter & Code Committee, Regional Services Municipal Advisory Committee, Electric Committee, and Finance Committee. Each Committee has oversight of specific departments and programs and continues to look for ways to increase revenue and provide services. The Executive Committee is responsible for the more routine activities of the Council and its various departments, oversees the carrying out of the policies voted by the Councilors and the duties of the Council Administrator, reviews the proposed budget, acts as the Road Viewing and Hearing Committee, and serves as the Real Estate Tax Appeal Board. The Human Services Committee serves as liaison with the Hampshire Care facility and to perform functions of supervision, monitoring, and development of the facility. The Committee is currently working on proposals for development of the Hampshire Park area of Hampshire Care including a proposed housing program. Other ideas discussed include the potential for the addition of a charter school, an environmental facility, and other developmental ideas to enhance the property and raise revenue. The Legislative, Charter & Code Committee is generally responsible for the Council's interest in all matters primarily concerned with State legislation. The LCCC is also entrusted with making recommendations to the Full Council for proposed amendments to the Council Charter and to review the Administrative Code. The Regional Services Committee serves as liaison with the Hampshire County Fire Defense Association, and provides general supervision of the Regional Services and Cooperative Purchasing Departments. The Committee is increasing its exposure and advertising outreach. The Electric Committee continues its pursuit of cost saving energy supply for Hampshire County municipalities. The

long term goal of the program is to supply energy to town facilities initially, followed by businesses then town residents.

	Purchasing Department			Surplus Property Delivered	Group Health Insurance	Hampshire Care			Hampshire Inspection Permits CY2005
	Town	Schools	Other		Employees Served*	Patients	Pat. Days	Empl.	
Amherst				\$ 354		10	1526		
Belchertown	\$ 34,600	\$ 88,442 Including Day School	\$ 3,494 COA	\$ 5,712	371	1	66	4	
Chesterfield	\$ 16,620	Regional school savings below			13	2	535	9	95
Cummington	\$ 5,367	Regional school savings below		\$ 17,695	2	4	437	2	
Easthampton				\$ 176	479	63	4535	38	
Goshen	\$ 5,962	Regional school savings below		\$ 1,622	14	1	13	10	56
Granby	\$ 3,258 Highway savings only	\$ 47,275		\$ 10,719	178	0	0	0	
Hadley				\$ 7,673	147	12	2060	1	
Hatfield				\$ 12,608	64	12	1740	14	
Huntington	\$ 7,699	Regional school savings below				0	0	1	94
Middlefield	\$ 3,901	Regional school savings below			2	0	0	0	17
Northampton				\$ 5,835		172	20414	77	
Pelham	\$ 11,502	\$ 531 Elementary only				0	0	1	
Plainfield	\$ 6,047	Regional school savings below			9	1	385	0	35
South Hadley					623	1	235	0	
Southampton	\$ 5,107	\$ 24,843 Elementary only, Regional school savings below			113	10	1202	5	
Ware						0	0	0	
Westhampton	\$ 10,722	\$ 5,256 Elementary only, Regional school savings below			34	4	780	3	
Williamsburg	\$ 7,127	\$ 17,901 Dunphy & James Schools, regional school savings below	\$ 1,203 Library	\$ 1,389	68	19	2160	15	119
Worthington						2	444	2	
Other MA				\$ 103,000		36	6283	26	

Regional Schools									
Central Berkshire		\$26,982							
Gateway Regional		\$5,462							
Hampshire Regional		\$31,287							
New Hingham		\$9,412							

*Information from June 30, 2005, Group Insurance Trust Report

~HILLTOWN RESOURCE MANAGEMENT COOPERATIVE~

The HRMC is a unique cooperative regional organization which was created in 1989 by the towns of Ashfield, Chesterfield, Cummington, Goshen, Huntington, Middlefield, Plainfield, Westhampton, Williamsburg and Worthington. The primary mission of the HRMC is to assist it's member Towns with the planning and management of their solid waste management and recycling programs and since 1989 the HRMC has been doing just that. On annual basis the HRMC assists your Town in the following ways;

- 1) Budget savings on annual disposal costs through the development of and ongoing monitoring of the comprehensive waste management and recycling programs in all HRMC member Towns.
- 2) Assist the Town and local officials with the Town transfer station/recycling center operations and budget planning.
- 3) Help protect the environment through the recycling of glass bottles, metal cans, plastic bottles, office paper, newspaper, junk mail, envelopes, cardboard, electronics, tires, propane tanks, paint, clothes and other common household products.
- 4) Operating the Household Hazardous Waste collections and Paint and Electronics Collection recycling programs to help keep toxic materials out of our local environment
- 5) Assisting local officials with DEP enforcement related issues.
- 6) Assist Town with the bidding of recycling hauling, solid waste hauling, disposal contracts and transfer station equipment
- 7) Assist your Town with the development new recycling programs.
- 8) Obtaining cash and equipment grants to assist your Town.
- 9) Advocate on behalf of its member Towns with State legislators.

The HRMC Administrator, Eric Weiss, our one and only employee helps all HRMC member Towns with these many tasks. Last year the HRMC helped the Towns (combined) recycle over 2750 tons of materials, saving the Towns over \$192,500 in direct disposal costs and earning the Towns over \$25,000 each year in recycling revenues!

We look forward to continuing to assist you and your Town save money and protect the environment. If you have any questions about recycling or have a waste disposal problem, please call us at (413) 268 – 3845 or email us hrcm

Eric Weiss, Administrator, hrcm@crocker.com /PO Box 630, Williamsburg, MA. 01096

~TOWN CLERK'S REPORT~

~FISHING/SPORTING LICENSE REPORT~

Type	# of	Total Fees
Resident Fishing	5	112.50
Resident Minor Fishing (age 15-17)	1	6.50
Resident Fishing (age 65-69)	1	11.25
Resident Fishing (Handicapped over 70)	1	-----
Resident Citizen Hunting	1	22.50
Non-resident Hunting –Big game	2	189.00
Resident Sporting	7	280.00
Resident Sporting (age 70 or over)	3	-----
Archery Stamp	6	30.60
Primitive Firearms	5	25.50
Wildlands Stamp	15	75.00
Wildlands Stamps, Non-resident	2	10.00
Total Number of Licenses Sold	49	
Gross:		\$762.85
Clerk Fees:		\$9.30
Net fees:		\$608.50

-DOG LICENSE INFORMATION-

Male dog	8	\$6.00	\$48.00
Neutered Male	19	\$3.00	57.00
Female	9	\$6.00	54.00
Spayed Female	20	\$3.00	60.00
Kennel	3	\$10.00	30.00
Gross:			\$249.00

Respectfully Submitted,

Marge Batorski, Town Clerk

The Commonwealth of Massachusetts

**Town of Middlefield
Special Town Meeting Warrant
Hampshire, SS.**

**To either of the Constables of the Town of Middlefield in the County of Hampshire
Greetings:**

IN THE NAME OF THE Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of said Town qualified to vote in elections and Town affairs, to meet in the Middlefield Town Hall in said Middlefield on Wednesday the 2nd day of March next, at 7:30 in the afternoon, then and there to act on the following articles:

Article 1: To see if the Town will vote to transfer \$30,000.00 from the Stabilization Fund to cover expenses incurred, and for further estimated costs by Melanson Heath and Co., PC to satisfactorily review the previous Treasurer/Tax Collector's books; or take any other action relative thereto.

Over 40 voters attended this meeting. Mr. Wheeler opened up this meeting reading the following statement ;

“ On May 1st, 2004, during special town meeting, the town transferred \$2518 from the Refrigerator and Stove account to the Treasurer/Collector's Expense account. This transfer was necessary to cover \$2518 levied from our operating bank account for failure to file 941 reports for the periods ending June 2001, September 2001, December 2001 and June 2002.

On May 10th, the Town Accountant wrote a letter to the Select Board. In this letter, she expressed concerns we were incurring more penalties due to late filings.

On August 9th, a Notice of Levy was sent to the Town stating the intent to levy \$14,801 from our operating account for failure to file proper paperwork with the IRS.

On August 23rd, the Select Board began its search for an accounting firm to do a review of the Town Treasury office.

The Select Board chose the firm of Melanson Heath on September 7th. We notified the Treasurer on November 8th, that a review of her office would take place. We intended to accomplish the following:

- Review the cash book and bank reconciliation for the 4th Quarter of 2004.
- To calculate the exact amount the Town owed to the IRS, DOR and Dept. of Unemployment Insurance.
- Review the Town's payroll withholding activities.

On the November 22nd, Melanson started their review and presented their findings to the Board of Selectmen on December 6th. Those in attendance:

Joe Boudreau – Dept. of Revenue

**Kevin Fox – Melanson Heath
Joe Kearns – Finance Chairman
Nancy Hewes – Town Accountant
Ann Savery – Treasurer/Collector
Mary Cuccinello-Secretary to Selectmen**

Kevin Fox presented his findings and after discussing the report amongst the group, the Board decided to take a few days to go over the report in detail and meet on December 9th

On December 9th, the Board met and presented a letter to the Treasurer/Collector requesting her resignation from both the Treasurer and Collector positions.

The reasons for these actions were based on the findings from Melanson Heath's Treasury Review.

- **The lack of reconciling of Town bank accounts**
- **Not making payments to the IRS, DOR, and Unemployment in a timely fashion.**
- **Passive tax collecting.**

The Board also voted to have Melanson Heath reconcile the Treasurer's books up to December 2004.

On December 13th, the Treasurer/Collector resigned from her offices effective 12/31/2004.

On December 20th, the Select Board appointed Peter Oligny "Temporary Treasurer", effective Jan 1st 2005.

On December 21st, the Town at a special town meeting authorized \$18,000 calculated by Melanson Heath, to cover fees, fines, taxes and penalties from the Mass DOR, IRS and DUA.

On December 28th, Melanson Heath began to reconcile the Town's bank accounts. During this process there appeared to be unauthorized Treasury activities. The discovery of the alleged unauthorized activities prompted immediate notification to the Board of Selectmen. Upon review by the Melanson Heath and a Select Board member, Gary Wheeler, a decision was made to call a Forensic Investigator, which is protocol for this type of discovery.

On December 29th, the Forensic Investigator supported the previous day's findings and a call was placed to the Hampshire County District Attorney.

***On that same day, the Select Board was advised by the Forensic Investigator to close the Town's Operating Account and to move that money into a new account. (Conversations were held between Selectman, Gary Wheeler and Attorney Kopelman from the Boston Office regarding the transfer of funds.)**

On January 3rd, appointments were made for Peter Oligny as Treasurer and Kris Monson as Tax Collector, and both were immediately bonded.

It should be noted that despite the past Treasurer's repeated claims to be bonded, we have not yet, located her bond.

On January 7th, 2005 Ann Marie Niejadlik from Melanson Heath, Gary Wheeler, Selectman and Nancy Hewes met with State Police investigators and the Hampshire County Asst. District Attorney. At this point, the Treasurer/Collector investigation was officially handed over to the District Attorney's office.

The Investigation is still on-going!

Town Counsel and State Police Investigators have advised the Select Board to not disclose detail on the following:

How much money was involved?

The method of discovery.

The methods used in the alleged unauthorized activities.

Other organizations or entities affected.

Any disclosure of the above could severely jeopardize the investigation. “

After Mr. Wheeler’s statement, Chairman Rock explained that this review was not an audit and an audit would come much later in this process.

Mr. Knickerbocker-asked when last audit was conducted?

~Reply was the year 2000

Dave DiNicola asked why an audit wasn’t done yearly?

~Reply was that it might not be financially prudent since they can cost upwards of \$10K.

Dave DiNicola asked where the town stood on the tax amnesty program?

~Reply was that the town collected ?????\$\$\$\$\$

Ed Vivier asked when the audit will occur

~Reply was when the investigation is over.

Gary Wheeler thanked all those who put in time with the investigators and Melanson Heath to help save the town extra money with research.

After hearing no further discussion and was put to a vote this Article passed unanimously.

Article 2: To see if the Town shall vote to have its elected Treasurer become an appointed Treasurer of the town. (A majority yes vote this date, will make this a ballot question at the annual Town meeting on Saturday May 7th, 2005 pursuant of G.L. Chapter 41 Section 1 and 1A.); or take any other action thereto. *Mr. Wheeler spoke that he is in favor of this and the next article passing. Mr. Rock talked of how this will expand the pool of candidates for this position.*

Jay Swift asked whether there would be a panel interview?

~Reply was Yes

Cindy Duby stated that more money should go into legal fees since tax taking is such an expensive process.

Selectmen stated that there would be quarterly financial reviews between the Tax Collector, Treasurer, Accountant, Finance Committee, and Selectmen in order to take steps to avoid any further problems in any of those departments.

After hearing no discussion, was put to a vote and this Article passed unanimously.

Article 3: To see if the Town shall vote to have its elected Tax Collector become an appointed Tax Collector of the town. (A majority yes vote this date, will make this a ballot question at the annual Town meeting on Saturday May 7th, 2005 pursuant of G.L. Chapter 41 Sections 1 and 1A.); or take any other action thereto.

After hearing no discussion, was put to a vote and this Article passed unanimously.

Article 4: To transact any other business that may legally come before said meeting. *There was no further business discussed and a motion was made to dissolve this meeting, and when put to a vote, this meeting was dissolved at 8:40P.M.*

And you are directed to serve this warrant by posting attested copies of same in the Middlefield Post Office, on the bulletin board at the Town Hall, a designated place in the Bancroft section of the Town and a designated place in Smith Hollow, fourteen days at least before the time of holding said meeting.

Given under our hands at Middlefield the 15th day of February in the year of Our Lord two thousand five.

Thomas Rock, Chairman
Selectman

Larry Pease
Selectman

Gary Wheeler
Selectman

The Commonwealth of Massachusetts

Town of Middlefield
Special Town Meeting Warrant
Hampshire, SS.

To either of the Constables of the Town of Middlefield in the County of Hampshire
Greetings:

IN THE NAME OF THE Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of said Town qualified to vote in elections and Town affairs, to meet in the Middlefield Town Hall in said Middlefield on the twentieth day of June, 2005 to follow the adjourned Annual Town Meeting then and there to act on the following articles to wit:

Article 1: To see if the Town will vote to transfer the sum of \$1000.00 from the Loan Interest Account # 80752.00, to the Insurances Account # 90192.01 or take any other action relating thereto. *After hearing no discussion, a vote was taken and the Article passed unanimously.*

Article 2: To see if the Town will vote to transfer from the Disposal Area account # 70431.00, \$8802.91 into the Snow Removal Account #20423.00 or take any other action relating thereto. *After hearing no discussion, a vote was taken and the Article passed unanimously.*

Article 3: To see if the Town will vote to transfer a sum of \$8000.00 from the Stabilization Fund, to the Reserve Fund or take any other action relating thereto. *A motion was made to amend the Article to have the sum come from the Free Cash Account instead of from the Stabilization Account. We have \$62,000.00 in the Free Cash account and it has just been certified. After hearing no further discussion a vote was taken and the amended Article passed unanimously.*

Article 4: To see if the Town will vote to transfer the sum of \$30,000.00 from Free Cash to reduce the tax rate for FY 2006 or take any other action relating thereto. *After hearing no discussion, a vote was taken and the Article passed unanimously.*

Article 5: To see if the Town will vote to accept and expend FY'06 funds available from the Commonwealth for highway reimbursement programs, including allocations under the provisions of Chapter 90 of the Massachusetts General Laws; or take any other action relating thereto. *After hearing no further discussion a vote was taken and the Article passed unanimously.*

Article 6: To transact any other business that may legally come before said meeting. *A motion was made to dissolve the meeting, since there were no other business matter to discuss. After hearing no further discussion a vote was taken and this meeting dissolved at 8:30 P.M.*

And you are directed to serve this warrant by posting attested copies of same in the Middlefield Post Office, on the bulletin board at the Town Hall, a designated place in the Bancroft section of the Town and a designated place in Smith Hollow, fourteen days at least before the time of holding said meeting.

Given under our hands at Middlefield the 31st day of May in the year of Our Lord two thousand five.

Thomas Rock, Chairman
Selectman

Larry Pease
Selectman

Gary Wheeler
Selectman

The Commonwealth of Massachusetts

Town of Middlefield Special Town Meeting Warrant Hampshire, SS.

To either of the Constables of the Town of Middlefield in the County of Hampshire
Greetings:

IN THE NAME OF THE Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of said Town qualified to vote in elections and Town affairs, to meet in the Middlefield Town Hall in said Middlefield on Monday the twenty-ninth day of August next, at 7:00 in the afternoon, then and there to act on the following articles:

Article 1: To see if the Town will vote to transfer \$750.00 from the Stabilization fund for a FY'05 bill for the Franklin Regional Council of Governments Assessor's software support, or take any other action relative thereto. *A question was raised why this bill had not been paid ~reply was that the Treasurer didn't get the bill until after the books were closed. After hearing no further discussion, and when put to a vote this Article passed unanimously.*

Article 2: To see if the Town will vote to transfer \$790.03 from the Stabilization fund for payment of an FY '05 bill owed to Country Oil Company or take any other action relative thereto. *After hearing no discussion and when put to a vote this Article passed unanimously.*

Article 3: To see if the Town will vote to transfer \$3008.95 from the Stabilization fund for a FY '05 bill Tighe and Bond for professional services rendered 11/01/04-1/2/05, or take any other action relative thereto. *After hearing no discussion and when put to a vote this Article passed unanimously.*

Article 4: To see if the Town will vote to transfer \$363.00 from the Stabilization fund for a FY '05 bill for Assistant to the Assessor, or take any other action relative thereto. *After hearing no discussion and when put to a vote, this Article passed unanimously.*

Article 5: To see if the Town will vote to transfer \$323.00 from the Stabilization fund for a FY '05 Verizon bill, or take any other action relative thereto. *After hearing no discussion and when put to a vote this Article passed unanimously.*

Article 6: To see if the Town will vote to transfer \$249.94 from the Stabilization fund for a FY '05 Staples Office Supply bill, or take any other action relative thereto. *After hearing no discussion and when put to a vote this Article passed unanimously.*

Article 7: To see if the Town will vote to transfer \$800.00 from the Stabilization fund for the purchase of a Tax Collector's computer, or take any other action relative thereto. *There was an inquiry as to why this wasn't on the Annual Town Warrant, and couldn't this have been foreseen?*

~The reply was that the present Tax Collector had been on the job for just a few months and needed to know what her computer could handle. After no further discussion, was put to a vote and this Article passed unanimously.

(It should be noted that the Moderator pointed out that the bills in Articles 1-6 were old bills from last year and they needed a 9/10 vote. Article #7 was a new bill and needed a 2/3 vote)

Article 8: To conduct any other business that comes before the Town. *A motion was made an seconded that this meeting adjourn. After hearing no discussion and when put to a vote, this meeting adjourned after unanimous vote at 7:25 P.M.*

And you are directed to serve this warrant by posting attested copies of same in the Middlefield Post Office, on the bulletin board at the Town Hall, a designated place in the Bancroft section of the Town and a designated place in Smith Hollow, fourteen days at least before the time of holding said meeting.

Given under our hands at Middlefield the 8th day of August in the year of Our Lord two thousand five.

**Thomas Rock, Chairman
Selectman**

**Larry Pease
Selectman**

**Gary Wheeler
Selectman**

The Commonwealth of Massachusetts

**Town of Middlefield
Special Town Meeting Warrant
Hampshire, SS.**

**To either of the Constables of the Town of Middlefield in the County of Hampshire
Greetings:**

IN THE NAME OF THE Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of said Town qualified to vote in elections and Town affairs, to meet in the Middlefield Town Hall in said Middlefield on the tenth day of December 2005 between the hours of 10:00 AM and 2:00 PM to vote for a Selectman for the term of two and one half years

The Caucus for the Special Election for the term of 2.5 years was held on November 21, 2005 from 4-8P.M.

Candidates results

Charles Hunter	26 votes
Maureen Sullivan	12 votes
Curt Robie	17 votes
Harold (Hal) Martin	1 vote
1 Blank vote	

57 Votes Total Count

TELLERS:

**Priscilla Suriner-R
Susan Baker Donnelly-D**

**Ellen Miller-R
Kristin Monson-D**

Given under our hands at Middlefield the 5th day of December in the year of Our Lord two thousand five.

**_____
Thomas Rock, Chairman**

**_____
Larry Pease, Selectman**

~Vital Statistics~

~Births~

1. January 03, 2005
Carson Winter Savery
Son of Douglas Alan Savery and Michelle Margaret Main
2. April 19, 2005
Nevaeh Ellen Judson
Daughter of Shawn Christopher Judson and Mary Michelle Bower
3. October 13, 2005
Lukas Antonio Gagliardi
Son of Peter Michael Gagliardi and Aimee-Lee Esther Franklin

~Marriages~

1. January 30, 2005 **Joseph L White and Mary A. Rocke Friend**
2. June 11, 2005 **Timothy Brian Pease and Marie Ann Savoy**

~Deaths~

1. August 18, 2005 **Gordon Paul Miller** Age 84
2. August 18, 2005 **Elizabeth E. Churchill** Age 80
3. September 25, 2005 **Douglas Fred Doyle** Age 59
4. October 20, 2005 **Doris Ethel Smith** Age 90

~~~~~

**Massachusetts Municipal Finance Law, Chapter # 41  
Section 23B with the title of Town Departments,  
investigations and reports states: *The selectmen of any  
town may make an investigation into the conduct and  
operation of any town department. Upon completion of  
such investigation a report shall be submitted to the town  
clerk and such report shall be printed in the annual report.***

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**TOWN OF MIDDLEFIELD.  
MASSACHUSETTS**

**Town of Middlefield Treasurer/  
Collector's Office**

**April 7, 2005**

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**MELANSON HEATH & COMPANY, PC**

CERTIFIED PUBLIC ACCOUNTANTS  
MANAGEMENT ADVISORS

51 Davis Street • Suite 1  
Greenfield, MA 01301-2427  
Tel (413)773-5405 • Fax (413)773-7304  
www.melansonheath.com

Board of Selectmen  
Town of Middlefield  
Skyline Trail  
Middlefield, MA 01243

Dear Board Members:

The following is a report of our performing a forensic investigation of the Town of Middlefield's Treasurer/Collector's Office. The procedures were requested as a result of the discovery by Melanson, Heath & Company, P.C. that the Treasurer/Collector processed unauthorized checks to herself, Highland Agricultural Society and the Middlefield Fair. These payments were discovered during an engagement to reconcile bank accounts in the Town's name to the Town's records.

Because the forensic procedures do not constitute an audit made in accordance with generally accepted auditing standards, we do not express an opinion on any of the accounts or items referred to in the report. Had we performed additional procedures or made an examination of the financial statements in accordance with generally accepted auditing standards, matters might have come to our attention that would have been reported to you. Because concealment and trickery are elements of fraud, no assurances can be given that no fraud may have occurred that was not identified during the performance of this engagement. This report relates only to the procedures specified in the report and does not extend to any financial statements of the Town of Middlefield.

During the course of our investigation, we have identified fourteen unauthorized payments to Ann Savery, Highland Agricultural Society, or the Middlefield Fair, totaling \$ 40,000, that are considered inappropriate activity.

We have also identified \$ 17,555.80 in payments posted to the Treasurer/Collector's real estate tax receivable accounts that are not appropriately supported. Due to the immaterial amount and diminishing return of the costs to investigate Savery's motor vehicle excise tax payments, we did not specifically investigate each payment credited on her behalf. However, during our testing of the real estate taxes we did note one payment against Savery's excise tax account in the amount of \$ 120.11 that was not properly supported.

Additional Offices:  
Nashua, NH • Ellsworth, ME • Andover, MA

There were additional immaterial matters which came to our attention that we were unable to conclude on and which may require further action by the Town.

We are presenting for your consideration our findings on the methods and actions taken to both perpetrate and conceal the unauthorized activity, as well as recommendations for improved internal control.

*Melanson, Heath & Company, P.C.*

MELANSON, HEATH & COMPANY, P.C.  
Greenfield, Massachusetts  
April 7, 2005

## **1. Background**

In December 2004, Melanson, Heath & Company, P.C. (MH&Co) was engaged by the Town to reconcile bank account activity to the Town's records for the period of July 1, 2003 to June 30, 2004. The Town initiated the investigation into the activity of the Treasurer/Collector after receiving notification from MH&Co that the bank statements provided by the Treasurer/Collector, Ann Savery, appeared to have been altered. A review of canceled checks revealed payments made directly to Ann Savery as well as the Highland Agricultural Society and the Middlefield Fair that did not appear to be appropriately authorized. Ms. Savery is a Treasurer for the Highland Agricultural Society which operates the Middlefield Fair. Based on the results of review of the Treasury activity, MH&Co. was further engaged to review the activity in the Collector's Office.

Savery was responsible for collecting, posting and depositing tax payments as well as other payments turned over to the Treasurer. She also issued and signed checks and reconciled the bank accounts. She would provide the Town Accountant a summary of deposits, reconciled bank balances, and the outstanding receivable listings.

In a letter to the Board of Selectmen, Savery admitted that she owed the Town "a great deal of money". The letter did not state the amount, but Savery later produced a listing of checks totaling \$ 39,000.

On March 21, 2005, the Town of Middlefield billed Savery \$ 40,000 for the repayment of unauthorized Treasury transactions as itemized in Appendix I of this report. The Town agreed to waive any interest that would have been accrued thereon if payment was made by March 25, 2005. Savery issued a payment in the amount of \$ 40,000 to the Town on March 23, 2005.

In response to Savery's request to assist in the investigation, representatives from our firm met with Savery on March 30, 2005 at the municipal offices. The results of this meeting are contained in Section 4, Findings and Conclusions, of this report.

We issued a preliminary report on February 3, 2005. This report supercedes the information contained in the preliminary report.

## **2. Scope**

We examined records and documents for the Town of Middlefield from May 10, 2001 to December 31, 2004, the date of Ann Savery's resignation.

## **3. Procedures**

The investigation was conducted in accordance with lawful fraud examination techniques, which included, but were not limited to:

Treasury Department:

- Prepared a manual check listing for the period of May 10, 2001 to December 31, 2004.
- Prepared an activity schedule for the Town's bank accounts for the period of June 1, 2001 to December 31, 2004.
- Traced all checks clearing from the operating account to the check register produced by the accounting system (for automated checks) and the manual listing, noted above (for manual checks).
- Reconciled all bank activity to the Town's general ledger for the period of June 1, 2001 to December 31, 2004.
- During the reconciliation procedures, we identified checks and other activity clearing the bank accounts that were not recorded in the Town's financial records.
- Prepared a schedule of unauthorized payments paid to the Treasurer/Collector, Highland Agricultural Society and the Middlefield Fair.

Collector's Office:

- Identified payments against Savery's real estate taxes receivable account for levy years 1995 to 2004.
- Traced payment amount to a specific "Collector Schedule of Turnover to Treasurer" (schedule) batch.
- For the selected schedules, traced the schedule total to a deposit in the Town's bank account.
- Reconciled the total copies of checks (received from taxpayers) and cash documented in the schedule file to the total schedule amount.
- Attached each remittance tax stub or handwritten tax stub in the schedule file to the copies of the checks received from tax payers.
- Compared the payments posted to Savery's real estate taxes receivable account to the copies of checks and tax stubs in the file.

**4. Findings and Conclusions**

Unauthorized Payments

Payments to Ann Savery, Highland Agricultural Society and the Middlefield Fair totaled \$ 73,711 for the period of May 10, 2001 through December 31, 2004. Of this amount, \$ 33,249 in salary, fees and miscellaneous reimbursements paid to Ann Savery had been properly authorized and recorded in the records of the Town.

Payments of \$ 40,462 had not been properly authorized through the warrant process and were not included in the records of the Town. All of these payments were made on manual checks. All of the check stubs for these payments were either indicated as a voided check, crossed out, or unable to be located, except for one check in the amount of \$ 462. This check was indicated as being for Collector's fees which are statutorily allowable, and the amount was reasonable based on the fees collected and due to Savery at that point in time.

A summary table of the unauthorized checks, totaling \$ 40,000, can be found in Appendix I. We reviewed the summary table with Ann Savery in our meeting on March 30, 2005. After some discussion of a difference of \$ 1000 for check number 6444 which was for a different amount on Savery's list, Ms. Savery agreed that our list appeared to represent the unauthorized Treasury payments.

#### Tax Payments Inappropriately Credited

The Collector's Schedule of Turnover to Treasurer (schedule) is a summary of tax collections that is used to document and support a corresponding bank deposit of tax payments and related interest and fees. The Tax Collector for the Town of Middlefield would maintain a separate folder for each schedule. The folder would include copies of all of the checks being deposited, the remittance copy of the tax stub for the levy being paid and, in some cases, printouts of the payments posted to the collection system and a copy of the schedule summary.

We selected all schedules which included a posting to Savery's real estate taxes receivable account. We were able to trace the selected schedules to deposits in the Town's bank accounts and reconcile the copies of checks and cash documented in each schedule to the deposit. While none of the batches selected included a copy of a check from Savery, each file selected did include handwritten tax stubs representing a payment applied to Savery's real estate taxes receivable account and/or a printout of posting a payment to her account.

We have identified \$ 16,245.24 in interest payments from other taxpayers which were applied to Savery's real estate taxes receivable account instead of being recorded as interest revenue to the Town. In each case, a check was received from the taxpayer to pay for prior years tax levies, interest and demand fees. The taxes and demand were appropriately credited against the taxpayers balance due. The interest (or a portion thereof) was credited against Savery's outstanding balance.

During the above procedures, we noted a payment being posted to Savery's motor vehicle excise tax receivable in one of the previously selected batches. Based on our testing of the batch (for real estate tax payments), we determined that the payment for \$ 120.11 was not appropriately supported. The check was from another individual for payment of excise tax and appears to have been credited, in part, to Savery's account.

We also identified \$ 678.84 in refund checks issued to taxpayers that were deposited into the Town's bank account and applied to Savery's outstanding real estate

tax balance. We were unable to locate supporting documentation for an additional payment of \$ 431.72 applied to Savery's real estate taxes receivable account.

During our meeting with Ann Savery on March 30, 2005, we presented Ms. Savery with the Schedule folders which we identified the misapplied receipts and refunds in. Ms. Savery reviewed each folder and personally identified and listed the interest payments she believed were misapplied to her account. We reviewed the excise payments and refunds applied with Ms. Savery; however, ultimately there were no discrepancies between the amounts identified by Savery and the transactions we identified.

In discussions with Ms. Savery, she stated that she did not apply interest payments to other taxpayer accounts (except immaterial transactions to clear up very small outstanding balances as instructed by Massachusetts Department of Revenue). She had no recollection of any payments, other than those we identified, misapplied to her excise tax receivable account.

When we asked Savery if she ever removed cash from a deposit, she responded that she did not specifically recall. With further discussions, however, she did recall two accounts that had on occasion been paid with cash and possibly had not been deposited to the Town's bank account or appropriately applied to the taxpayer accounts. We were unable to determine the amount of cash proceeds that may have been misappropriated from these two tax payer accounts.

A summary table of the identified unsupported or misapplied receipts and refunds, totaling \$ 17,875.91, is located in Appendix II.

Once the receipts are appropriately recorded to interest revenue and the refunds paid or applied to the taxpayer accounts for which they were intended, Savery appears to owe at least \$ 20,599.65 in back taxes to the Town. The interest calculated on this amount is approximately \$ 18,113.18 as of March 31, 2005, and will continue to accrue at a rate of 14% and 12% annually for real estate and excise taxes, respectively. The total taxes and interest combined is \$ 38,712.83 as of March 31, 2005. These amounts do not include any demand or other fees usually applied to past due accounts. A schedule of the taxes and interest due is located in Appendix III.

## **5. Recommendations**

We recommend the following changes in procedures for the Treasurer and Collector's Office, as well as follow-up actions that should be taken by the Town to conclude this matter. Implementation of the procedural changes will improve internal controls and decrease the likelihood that an irregularity could occur and remain undetected.

- A. Improve segregation of duties. The person responsible for processing transactions and issuing checks should not also be responsible for reconciling the bank

account. If the Town's size limits its capacity to segregate this function, oversight should be provided by someone independent of the access to funds.

- B. Reconcile bank accounts in a timely manner. Reconciled bank statements should be provided to the Town Accountant for verification and reconciliation purposes.
- C. Maintain and verify an accurate log of manual and automated checks issued by warrant, accounting for any gaps in check sequence.
- D. Reconcile detailed receivable lists to the general ledger receivable balances regularly, at least on a quarterly basis. The detail receivable reports used in the reconciliation should be those generated by the Tax Collector's software. Alternative reports should not be accepted for levy years that are automated.
- E. Regularly commit outstanding real estate receivable balances to tax title in accordance with statutory imposed guidelines.
- F. Confirm account activity and balances with the two additional taxpayers identified by Ann Savery during the meeting on March 30, 2005.
- G. Turn over all information in this report to the Hampshire County District Attorney's Office and other applicable law enforcement officials for further investigation and proceedings.
- H. Notify insurance company of potential loss and research coverage.
  - i. initialize legal proceedings for collections.
- J. Inform members of the Highland Agricultural Society "Middlefield Fair".
- K. Inform Massachusetts Department of Revenue.

**APPENDIX I**

**SUMMARY TABLE AND CHECKS**

**TOWN OF MIDDLEFIELD, MASSACHUSETTS**

**Summary of Unauthorized Checks Paid to Ann Savery,  
Middlefield Fair, or the Highland Agricultural Society**

**May 10, 2001 to December 31, 2004**

| <u>Check #</u>                                               | <u>Amount</u>              | <u>Date<br/>Cashed</u> |
|--------------------------------------------------------------|----------------------------|------------------------|
| <b>Manual Checks Payable to Ann Savery</b>                   |                            |                        |
| 5656                                                         | \$ 1,500.00                | 08/08/01               |
| 6442                                                         | 2,500.00                   | 04/09/04               |
| 6444                                                         | 1,000.00                   | 04/16/04               |
| 6448                                                         | 2,000.00                   | 05/30/04               |
| 6449                                                         | 2,000.00                   | 06/15/04               |
| 6450                                                         | 2,000.00                   | 07/02/04               |
| 6452                                                         | 2,000.00                   | 07/24/04               |
| 6453                                                         | 3,000.00                   | 09/09/04               |
| 6455                                                         | 2,500.00                   | 10/14/04               |
| 6499                                                         | <u>2,000.00</u>            | 11/26/04               |
|                                                              | <u>20,500.00</u>           |                        |
| <b>Manual Checks Payable to Middlefield Fair</b>             |                            |                        |
| 5632                                                         | 1,500.00                   | 06/28/01               |
| 5664                                                         | 3,000.00                   | 08/10/01               |
| 6500                                                         | <u>5,000.00</u>            | 08/12/04               |
|                                                              | <u>9,500.00</u>            |                        |
| <b>Manual Check Payable to Highland Agricultural Society</b> |                            |                        |
| 5814                                                         | <u>10,000.00</u>           | 09/28/01               |
|                                                              | <u>10,000.00</u>           |                        |
| <b>Grand Total</b>                                           | <b>\$ <u>40,000.00</u></b> |                        |

## **APPENDIX II**

### **SUMMARY OF UNSUPPORTED OR MISAPPLIED RECEIPTS AND REFUNDS**

TOWN OF MIDDLEFIELD

SUMMARY OF UNSUPPORTED OR MISAPPLIED RECEIPTS AND REFUNDS

| Taxpayer Name                                                              | Schedule Number | Deposit Date | Payment Amount      | Application of Payment to Taxpayer Account |                     |                    |                  |                     | Amount Applied to Savery's Account |                     |                 |                  |                     | Other Application |
|----------------------------------------------------------------------------|-----------------|--------------|---------------------|--------------------------------------------|---------------------|--------------------|------------------|---------------------|------------------------------------|---------------------|-----------------|------------------|---------------------|-------------------|
|                                                                            |                 |              |                     | Levy Year(s)                               | Taxes               | Interest           | Demand           | Total               | Levy Year(s)                       | Taxes               | Interest        | Demand           | Total               |                   |
| <b>Real Estate Taxes:</b>                                                  |                 |              |                     |                                            |                     |                    |                  |                     |                                    |                     |                 |                  |                     |                   |
| William & Ellen Denault                                                    | 27              | 6/16/2001    | \$ 10,893.53        | 1994 - 1999                                | \$ 7,128.93         | \$ 0.07            | \$ 35.00         | \$ 7,164.00         | 1995 - 1997                        | \$ 3,729.53         | \$ -            | \$ -             | \$ 3,729.53         |                   |
| Mailland Dowsey                                                            | 28              | 6/23/2001    | 1,200.00            | 1996                                       | 646.26              | 0.01               | 5.00             | 651.27              | 1997                               | 548.73              | -               | -                | 548.73              |                   |
| William & Ellen Denault                                                    | 28              | 6/23/2001    | 1,000.00            | 1999                                       | 376.49              | 0.01               | 5.00             | 381.50              | 1997                               | 618.50              | -               | -                | 618.50              |                   |
| Laurie Martineau                                                           | 28              | 6/23/2001    | 1,967.06            | 1996 - 2001                                | 1,340.46            | 264.79             | 20.00            | 1,625.25            | 1997                               | 341.81              | -               | -                | 341.81              |                   |
| Larry Pease                                                                | 28              | 6/23/2001    | 1,600.00            | 1998 - 2001                                | 1,369.97            | 0.03               | 10.00            | 1,380.00            | 1997                               | 220.00              | -               | -                | 220.00              |                   |
| William Lines                                                              | 7               | 11/11/2001   | 9,150.00            | 1994 - 1997                                | 5,026.72            | 0.04               | 20.00            | 5,046.76            | 1997 - 1999                        | 4,053.34            | 0.02            | 10.00            | 4,063.36            | \$ 39.88 A        |
| Georgiana Donadio                                                          | 9               | 11/26/2001   | 7,250.00            | 1999 - 2002                                | 6,154.99            | 24.04              | 15.00            | 6,194.03            | 2000                               | 1,055.97            | -               | -                | 1,055.97            |                   |
| Larry Jones                                                                | 11              | 2/14/2002    | 2,927.80            | 1998 & 2000                                | 2,144.71            | 0.02               | 5.00             | 2,149.73            | 1999                               | 588.81              | -               | -                | 588.81              | 189.26 B          |
| Wayne Main                                                                 | 18              | 5/22/2002    | 3,000.00            | 1999, 2000, 2002                           | 2,290.02            | 199.98             | 10.00            | 2,500.00            | 1999 & 2000                        | 500.00              | -               | -                | 500.00              |                   |
| William Lines                                                              | 24              | 5/19/2002    | 2,694.85            | 1998                                       | 1,613.12            | 576.73             | 5.00             | 2,194.85            | 2000                               | 500.00              | -               | -                | 500.00              |                   |
| William Lines                                                              | 33              | 1/15/2003    | 7,378.38            | 1999 - 2002                                | 5,363.79            | 44.18              | 20.00            | 5,427.97            | 2000 & 2001                        | 1,846.56            | 98.85           | 5.00             | 1,950.41            |                   |
| Brian & Mitchell Hohenstein                                                | 60              | 4/14/2004    | 1,955.09            | 2002 - 2004                                | 1,528.76            | -                  | 10.00            | 1,538.76            | 2001                               | 416.33              | -               | -                | 416.33              |                   |
| Wayne Main                                                                 | 62              | 5/20/2004    | 2,500.00            | 2002                                       | 1,843.50            | -                  | 5.00             | 1,848.50            | 2001                               | 651.50              | -               | -                | 651.50              |                   |
| Mailland Dowsey                                                            | 63              | 5/20/2004    | 3,000.00            | 1997 - 1998                                | 1,825.84            | -                  | -                | 1,825.84            | 2001 & 2002                        | 1,174.16            | -               | -                | 1,174.16            |                   |
| <b>Total Real Estate</b>                                                   |                 |              | <b>\$ 56,516.71</b> |                                            | <b>\$ 38,653.56</b> | <b>\$ 1,109.90</b> | <b>\$ 165.00</b> | <b>\$ 39,928.46</b> |                                    | <b>\$ 16,245.24</b> | <b>\$ 98.87</b> | <b>\$ .15.00</b> | <b>\$ 16,359.11</b> |                   |
| <b>Motor Vehicle Excise:</b>                                               |                 |              |                     |                                            |                     |                    |                  |                     |                                    |                     |                 |                  |                     |                   |
| Sharon & Robert Barry                                                      | 63              | 5/20/2004    | \$ 223.73           | 2002 & 2004                                | \$ 101.25           | \$ -               | \$ -             | \$ 101.25           | 2000, 2003, 2004                   | \$ 120.11           | \$ 2.37         | \$ -             | \$ 122.48           |                   |
| <b>Total Motor Vehicle Excise</b>                                          |                 |              | <b>\$ 223.73</b>    |                                            | <b>\$ 101.25</b>    | <b>\$ -</b>        | <b>\$ -</b>      | <b>\$ 101.25</b>    |                                    | <b>\$ 120.11</b>    | <b>\$ 2.37</b>  | <b>\$ -</b>      | <b>\$ 122.48</b>    |                   |
| <b>Refunds (payable to):</b>                                               |                 |              |                     |                                            |                     |                    |                  |                     |                                    |                     |                 |                  |                     |                   |
|                                                                            |                 | Check Date   | Check Amount        |                                            |                     |                    |                  |                     |                                    |                     |                 |                  |                     |                   |
| Stephen P. & Kristin Sporbert                                              |                 | 3/3/2003     | \$ 474.22           | 1999                                       | \$ 333.96           | \$ -               | \$ -             | \$ 333.96           | 1999                               | \$ 140.26           | \$ -            | \$ -             | \$ 140.26           |                   |
| Gazda Rubut                                                                |                 | 1/5/2004     | 48.10               | 2003                                       | -                   | -                  | -                | -                   | 1999                               | 48.10               | -               | -                | 48.10               |                   |
| Nathan Knobler                                                             |                 | 1/5/2004     | 400.47              | 2003                                       | -                   | -                  | -                | -                   | 1999                               | 400.47              | -               | -                | 400.47              |                   |
| Linda Burns                                                                |                 | 1/5/2004     | 238.71              | 2003                                       | -                   | -                  | -                | -                   | 1999                               | 238.71              | -               | -                | 238.71              |                   |
| Tax Collector/Middlefield                                                  |                 | 1/5/2004     | 3.32                | 2003                                       | -                   | -                  | -                | -                   | 1999                               | 3.32                | -               | -                | 3.32                |                   |
| Theodore Wheeler                                                           |                 | 1/5/2004     | 25.24               | 2003                                       | -                   | -                  | -                | -                   | 1999                               | 25.24               | -               | -                | 25.24               |                   |
| Richard Rodzick                                                            |                 | 1/5/2004     | 22.74               | 2003                                       | -                   | -                  | -                | -                   | 1999                               | 22.74               | -               | -                | 22.74               |                   |
| <b>Total Refunds</b>                                                       |                 |              | <b>\$ 1,212.80</b>  |                                            | <b>\$ 333.96</b>    | <b>\$ -</b>        | <b>\$ -</b>      | <b>\$ 333.96</b>    |                                    | <b>\$ 878.84</b>    | <b>\$ -</b>     | <b>\$ -</b>      | <b>\$ 878.84</b>    |                   |
| <b>TOTAL AMOUNT APPLIED TO SAVERY'S TAXES</b>                              |                 |              |                     |                                            |                     |                    |                  |                     |                                    | <b>\$ 17,244.19</b> |                 |                  |                     |                   |
| Unidentified Payment (unable to locate support for)                        |                 |              |                     |                                            |                     |                    |                  |                     | 1997                               | 431.72              | -               | -                | \$ 431.72           |                   |
| <b>TOTAL DIFFERENCE IDENTIFIED IN PAYMENTS APPLIED TO SAVERY'S ACCOUNT</b> |                 |              |                     |                                            |                     |                    |                  |                     |                                    | <b>\$ 17,675.91</b> |                 |                  |                     |                   |

NOTES (OTHER APPLICATIONS):

A - The difference of \$39.88 was applied to various taxes receivable accounts and appears to have been used to close out old small balances due from other taxpayers.

B - The difference of \$189.26 was originally applied to Savery's real estate taxes receivable account for levy year 1999 but was later reversed.

**APPENDIX III**  
**CALCULATION OF INTEREST**  
**AND TAXES DUE**

TOWN OF MIDDLEFIELD

CALCULATION OF TAXES AND INTEREST DUE

| REAL ESTATE                 | Levy Year | Due Date  | Tax Due      | Total for Levy Year | Day's Interest | Number of Days Outstanding |      |      |      |      |      |      |      |      |      |        |        | Total Days | Total Interest | Total Due as of 3/31/05 |             |
|-----------------------------|-----------|-----------|--------------|---------------------|----------------|----------------------------|------|------|------|------|------|------|------|------|------|--------|--------|------------|----------------|-------------------------|-------------|
|                             |           |           |              |                     |                | 1995                       | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | Jan 05 | Feb 05 |            |                |                         | Mar 05      |
| 4th quarterly installment   | 1995      | 5/1/1995  | \$ 537.63    | \$ 537.63           | 0.206214       | 244                        | 365  | 365  | 365  | 365  | 365  | 365  | 365  | 365  | 365  | 31     | 28     | 31         | 3,619          | \$ 746.29               | \$ 1,283.92 |
| 1st quarterly installment   | 1996      | 8/1/1995  | 561.53       |                     | 0.215381       | 152                        | 365  | 365  | 365  | 365  | 365  | 365  | 365  | 365  | 365  | 31     | 28     | 31         | 3,527          | 759.65                  | 1,321.18    |
| 2nd quarterly installment   | 1996      | 11/1/1995 | 561.53       |                     | 0.215381       | 60                         | 365  | 365  | 365  | 365  | 365  | 365  | 365  | 365  | 365  | 31     | 28     | 31         | 3,435          | 739.84                  | 1,301.37    |
| 3rd quarterly installment   | 1996      | 2/1/1996  | 815.06       |                     | 0.312626       | -                          | 333  | 365  | 365  | 365  | 365  | 365  | 365  | 365  | 365  | 31     | 28     | 31         | 3,343          | 1,045.11                | 1,860.17    |
| 4th quarterly installment   | 1996      | 5/1/1996  | 815.07       | 2,753.19            | 0.312623       | -                          | 244  | 365  | 365  | 365  | 365  | 365  | 365  | 365  | 365  | 31     | 28     | 31         | 3,254          | 1,017.30                | 1,832.37    |
| 1st quarterly installment   | 1997      | 8/1/1996  | 688.30       |                     | 0.264005       | -                          | 152  | 365  | 365  | 365  | 365  | 365  | 365  | 365  | 365  | 31     | 28     | 31         | 3,162          | 834.79                  | 1,523.09    |
| 2nd quarterly installment   | 1997      | 11/1/1996 | 688.30       |                     | 0.264005       | -                          | 60   | 365  | 365  | 365  | 365  | 365  | 365  | 365  | 365  | 31     | 28     | 31         | 3,070          | 810.50                  | 1,498.80    |
| 3rd quarterly installment   | 1997      | 2/2/1997  | 665.53       |                     | 0.255272       | -                          | -    | 332  | 365  | 365  | 365  | 365  | 365  | 365  | 365  | 31     | 28     | 31         | 2,977          | 759.94                  | 1,425.47    |
| 4th quarterly installment   | 1997      | 5/1/1997  | 665.53       | 2,707.66            | 0.255272       | -                          | -    | 244  | 365  | 365  | 365  | 365  | 365  | 365  | 365  | 31     | 28     | 31         | 2,889          | 737.48                  | 1,403.01    |
| 1st quarterly installment   | 1998      | 8/1/1997  | 676.92       |                     | 0.259641       | -                          | -    | 152  | 365  | 365  | 365  | 365  | 365  | 365  | 365  | 31     | 28     | 31         | 2,797          | 726.21                  | 1,403.13    |
| 2nd quarterly installment   | 1998      | 11/3/1997 | 676.91       |                     | 0.259637       | -                          | -    | 58   | 365  | 365  | 365  | 365  | 365  | 365  | 365  | 31     | 28     | 31         | 2,703          | 701.80                  | 1,378.71    |
| 3rd quarterly installment   | 1998      | 2/1/1998  | 731.36       |                     | 0.280522       | -                          | -    | -    | 333  | 365  | 365  | 365  | 365  | 365  | 365  | 31     | 28     | 31         | 2,613          | 733.00                  | 1,464.36    |
| 4th quarterly installment   | 1998      | 5/1/1998  | 731.36       | 2,816.55            | 0.280522       | -                          | -    | 244  | 365  | 365  | 365  | 365  | 365  | 365  | 365  | 31     | 28     | 31         | 2,524          | 708.04                  | 1,439.40    |
| 1st quarterly installment   | 1999      | 8/3/1998  | 704.14       |                     | 0.270081       | -                          | -    | -    | 150  | 365  | 365  | 365  | 365  | 365  | 365  | 31     | 28     | 31         | 2,430          | 656.30                  | 1,360.44    |
| 2nd quarterly installment   | 1999      | 11/2/1998 | 704.14       |                     | 0.270081       | -                          | -    | -    | 59   | 365  | 365  | 365  | 365  | 365  | 365  | 31     | 28     | 31         | 2,339          | 631.72                  | 1,335.86    |
| 3rd quarterly installment   | 1999      | 2/1/1999  | 772.28       |                     | 0.296217       | -                          | -    | -    | -    | 333  | 365  | 365  | 365  | 365  | 365  | 31     | 28     | 31         | 2,248          | 665.90                  | 1,438.18    |
| 4th quarterly installment   | 1999      | 5/1/1999  | 772.27       | 2,952.83            | 0.296213       | -                          | -    | -    | -    | 244  | 365  | 365  | 365  | 365  | 365  | 31     | 28     | 31         | 2,159          | 639.52                  | 1,411.79    |
| 1st quarterly installment   | 2000      | 8/2/1999  | 738.21       |                     | 0.283149       | -                          | -    | -    | -    | 151  | 365  | 365  | 365  | 365  | 365  | 31     | 28     | 31         | 2,066          | 584.99                  | 1,323.20    |
| 2nd quarterly installment   | 2000      | 11/1/1999 | 738.21       |                     | 0.283149       | -                          | -    | -    | -    | 60   | 365  | 365  | 365  | 365  | 365  | 31     | 28     | 31         | 1,975          | 559.22                  | 1,297.43    |
| 3rd quarterly installment   | 2000      | 2/1/2000  | 680.46       |                     | 0.260998       | -                          | -    | -    | -    | -    | 333  | 365  | 365  | 365  | 365  | 31     | 28     | 31         | 1,883          | 491.46                  | 1,171.92    |
| 4th quarterly installment   | 2000      | 5/1/2000  | 680.47       | 2,837.35            | 0.261002       | -                          | -    | -    | -    | -    | 244  | 365  | 365  | 365  | 365  | 31     | 28     | 31         | 1,794          | 468.24                  | 1,148.71    |
| 1st quarterly installment   | 2001      | 8/1/2000  | 709.34       |                     | 0.272076       | -                          | -    | -    | -    | -    | 162  | 365  | 365  | 365  | 365  | 31     | 28     | 31         | 1,702          | 463.07                  | 1,172.41    |
| 2nd quarterly installment   | 2001      | 11/1/2000 | 709.34       |                     | 0.272076       | -                          | -    | -    | -    | -    | 60   | 365  | 365  | 365  | 365  | 31     | 28     | 31         | 1,610          | 438.04                  | 1,147.38    |
| 3rd quarterly installment   | 2001      | 2/1/2001  | 608.63       |                     | 0.233447       | -                          | -    | -    | -    | -    | -    | 333  | 365  | 365  | 365  | 31     | 28     | 31         | 1,518          | 354.37                  | 963.00      |
| 4th quarterly installment   | 2001      | 5/1/2001  | 608.62       | 2,635.93            | 0.233443       | -                          | -    | -    | -    | -    | -    | 244  | 365  | 365  | 365  | 31     | 28     | 31         | 1,429          | 333.59                  | 942.21      |
| 1st quarterly installment   | 2002      | 8/1/2001  | 658.99       |                     | 0.252763       | -                          | -    | -    | -    | -    | -    | 152  | 365  | 365  | 365  | 31     | 28     | 31         | 1,337          | 337.94                  | 996.93      |
| 2nd quarterly installment   | 2002      | 11/1/2001 | 658.99       |                     | 0.252763       | -                          | -    | -    | -    | -    | -    | 60   | 365  | 365  | 365  | 31     | 28     | 31         | 1,245          | 314.69                  | 973.68      |
| 3rd quarterly installment   | 2002      | 2/2/2002  | 960.21       |                     | 0.3683         | -                          | -    | -    | -    | -    | -    | -    | 332  | 365  | 365  | 31     | 28     | 31         | 1,152          | 424.28                  | 1,384.49    |
| 4th quarterly installment   | 2002      | 5/2/2002  | 960.21       | 3,238.40            | 0.3683         | -                          | -    | -    | -    | -    | -    | -    | 243  | 365  | 365  | 31     | 28     | 31         | 1,063          | 391.50                  | 1,351.71    |
|                             |           |           | \$ 20,479.54 | \$ 20,479.54        |                |                            |      |      |      |      |      |      |      |      |      |        |        |            | \$ 18,074.77   | \$ 38,554.31            |             |
| <b>MOTOR VEHICLE EXCISE</b> |           |           |              |                     |                |                            |      |      |      |      |      |      |      |      |      |        |        |            |                |                         |             |
| Issued 2/28/00              | 2000      | 3/30/2000 | \$ 46.88     | \$ 46.88            | 0.015413       | -                          | -    | -    | -    | -    | -    | 276  | 365  | 365  | 365  | 31     | 28     | 31         | 1,461          | 22.52                   | 69.40       |
| Issued 2/28/03              | 2003      | 3/30/2003 | 33.75        |                     | 0.011096       | -                          | -    | -    | -    | -    | -    | -    | -    | 276  | 365  | 31     | 28     | 31         | 731            | 8.11                    | 41.86       |
| Issued 2/28/03              | 2003      | 3/30/2003 | 13.75        |                     | 0.004521       | -                          | -    | -    | -    | -    | -    | -    | -    | 276  | 365  | 31     | 28     | 31         | 731            | 3.30                    | 17.05       |
| Issued 2/28/03              | 2003      | 3/30/2003 | 11.98        | 59.48               | 0.003939       | -                          | -    | -    | -    | -    | -    | -    | -    | 276  | 365  | 31     | 28     | 31         | 731            | 2.88                    | 14.86       |
| Issued 4/13/04              | 2004      | 5/13/2004 | 13.75        | 13.75               | 0.004521       | -                          | -    | -    | -    | -    | -    | -    | -    | -    | 263  | 31     | 28     | 31         | 353            | 1.60                    | 15.35       |
|                             |           |           | 120.11       | 120.11              |                |                            |      |      |      |      |      |      |      |      |      |        |        |            |                | \$ 38.41                | \$ 158.52   |
| <b>TOTAL</b>                |           |           | \$ 20,599.65 | \$ 20,599.65        |                |                            |      |      |      |      |      |      |      |      |      |        |        |            |                |                         |             |

NOTES:

- Real estate tax interest is calculated based on 14%, effective the day after the due date
- Motor vehicle excise tax interest is calculated based on 12%, effective the day after the due date

TOTAL DUE \$ 38,712.83

TOWN OF MIDDLEFIELD  
 FY 2005 ESTIMATED TO ACTUAL

| Local Estimated               | Estimated      | Actual         | Difference    |
|-------------------------------|----------------|----------------|---------------|
| Motor Vehicle Excise          | 28,500         | 69,954         | 41,454        |
| Other Taxes                   |                | 115            | 115           |
| Interest on Taxes             | 3,000          | 10,701         | 7,701         |
| Fees                          |                | 67             | 67            |
| Licenses & Permits            | 4,500          | 7,405          | 2,905         |
| Fines                         |                | 25             | 25            |
| Interest on Savings           | 2,000          | 3,252          | 1,252         |
| Rental Income                 |                | 2,500          | 2,500         |
| Misc non recurring            |                | 82             | 82            |
| <b>TOTALS</b>                 | <b>38,000</b>  | <b>94,101</b>  | <b>56,101</b> |
| <br>                          |                |                |               |
| <b>Cherry Sheet Estimated</b> |                |                |               |
| School Aid Ch 70              | 4,947          | 4,770          | -177          |
| Lottery                       | 36,878         | 36,878         | 0             |
| Exemptions Vets, Blind        | 375            | 725            | 350           |
| Exemptins Elderly             | 1,500          | 1,000          | -500          |
| State Owned Land              | 24,142         | 24,118         | -24           |
| Local Aid                     |                | 6,647          | 6,647         |
| <b>TOTALS</b>                 | <b>67,842</b>  | <b>74,138</b>  | <b>6,296</b>  |
| <br>                          |                |                |               |
| <b>GRAND TOTALS</b>           | <b>105,842</b> | <b>168,239</b> | <b>62,397</b> |

TOWN OF MIDDLEFIELD  
 Reserve Fund  
 7/1/03 - 6/30/05

|                            |          |                 |
|----------------------------|----------|-----------------|
| APPROP                     | 13000.00 |                 |
| Town Counsel               | 658.63   |                 |
| Treas/Collector Expenses   | 557.53   |                 |
| Town Garage Well           | 107.66   |                 |
| Fuels                      | 87.64    |                 |
| Fire Dept Dispatch Service | 203.88   |                 |
| New Fire Truck             | 100.00   |                 |
| Office Supplies            | 2028.09  |                 |
| Maint. Public Buildings    | 6574.14  |                 |
| Printing                   | 146.70   |                 |
| Unemployment Insurance     | 1106.00  |                 |
| Social Security/Town Share | 1011.64  |                 |
| Health Insurance           | 316.35   |                 |
|                            |          | 12898.26        |
| Balance to Revenue         |          | 101.74          |
|                            |          | <u>13000.00</u> |
|                            |          | =====           |

**TOWN OF MIDDLEFIELD FINANCIAL REPORT**  
**July 1, 2004 - June 30, 2005**

**Cash on hand July 1, 2004**

|         |            |            |
|---------|------------|------------|
| General | 294,410.89 |            |
| Trust   | 215,091.66 |            |
|         |            | 509,502.55 |

**RECEIPTS**

**Taxes:**

**Current year:**

|                    |            |            |
|--------------------|------------|------------|
| Personal Property  | 29,551.73  |            |
| Real Estate        | 668,785.86 |            |
| Motor Vehicle      | 35,738.33  |            |
| Farm Animal Excise | 115.00     |            |
|                    |            | 734,190.92 |

**Previous Years:**

|                   |           |            |
|-------------------|-----------|------------|
| Personal Property | 809.90    |            |
| Real Estate       | 80,109.67 |            |
| Motor Vehicle     | 34,337.18 |            |
|                   |           | 115,256.75 |

**State Aid to Highways:**

|              |           |            |
|--------------|-----------|------------|
| Chapter 291  | 6,402.63  |            |
| Chapter 246  | 38,510.94 |            |
| Chapter 246B | 81,039.00 |            |
|              |           | 125,952.57 |

**Loans:**

|                   |  |            |
|-------------------|--|------------|
| Temporary Highway |  | 238,800.00 |
|-------------------|--|------------|

**Agency:**

|                       |          |           |
|-----------------------|----------|-----------|
| Payroll Withholdings  | 136.38   |           |
| Tax Collector Fees    | 1,425.00 |           |
| Town Clerk Fees       | 1,320.72 |           |
|                       | 600.00   |           |
| Police Outside Detail | 9,024.50 |           |
|                       |          | 12,506.60 |

**53E 1/2 Revolving Funds:**

|                  |  |          |
|------------------|--|----------|
| Transfer Station |  | 2,726.00 |
|------------------|--|----------|

**Gifts:**

|               |  |       |
|---------------|--|-------|
| Library Gifts |  | 50.00 |
|---------------|--|-------|

**Grants:**

|                 |        |  |
|-----------------|--------|--|
| State Elections | 252.00 |  |
|-----------------|--------|--|

|                                               |           |                     |
|-----------------------------------------------|-----------|---------------------|
| St Aid to Libraries                           | 1,975.86  |                     |
| MA Cultural Council                           | 2,000.00  |                     |
| Council on Aging                              | 2,800.00  |                     |
| Fire Truck Grant                              | 15,000.00 |                     |
| FEMA Snow Removal Grant                       | 6,771.48  |                     |
|                                               |           | 28,799.34           |
| <b>Reserved for Appropriation:</b>            |           |                     |
| Sale of Cemetery Lots                         | 1,250.00  |                     |
| Refunded Dog Tax                              | 410.94    |                     |
|                                               |           | 1,660.94            |
| <b>Miscellaneous:</b>                         |           |                     |
| Interest on Property Taxes                    | 10,688.00 |                     |
| Interes on Excise Taxes                       | 13.03     |                     |
| Motor Veh Ex after Abatement                  | 28.75     |                     |
| Rental Income                                 | 2,500.00  |                     |
| Bd of Health Permits                          | 1,350.00  |                     |
| Building Insp Permits                         | 4,219.55  |                     |
| Electrical Permits                            | 175.00    |                     |
| Fire Dept Permits                             | 60.00     |                     |
| Gas Inspections Permits                       | 30.00     |                     |
| Planning Bd Permits                           | 105.00    |                     |
| Plumbing Permits                              | 370.00    |                     |
| Police Dept Permits                           | 600.00    |                     |
| Zoning Board Permits                          | 50.00     |                     |
| Other Licences & Permits                      | 445.00    |                     |
| Copier Receipts                               | 67.01     |                     |
| Local Aid                                     | 6,647.00  |                     |
| State Owned Land                              | 24,118.00 |                     |
| Abatements to Veterans                        | 725.00    |                     |
| Elderly Abatements                            | 1,000.00  |                     |
| School Aid Ch 70                              | 4,770.00  |                     |
| Lottery                                       | 36,878.00 |                     |
| Court Fines                                   | 25.00     |                     |
| Interest on Savings                           | 3,252.10  |                     |
| Misc                                          | 81.95     |                     |
| Refunds Net of Exenditures                    | 1,201.89  |                     |
| Unclaimed Checks                              | 9,430.33  |                     |
| Unidentifield Receipts                        | 14,014.54 |                     |
| Unauthorized/Unissued                         | 40,000.00 |                     |
|                                               |           | 162,845.15          |
| <b>Trust Funds:</b>                           |           |                     |
| Stabilization Interest                        | 2,802.27  |                     |
| Dickson Charity Fund                          | 324.91    |                     |
| Dickson School Fund Int                       | 254.44    |                     |
| Cemetery PC Interest                          | 482.93    |                     |
|                                               |           | 3,864.55            |
| <b>Total Cash Receipts &amp; Cash on Hand</b> |           | <b>1,936,155.37</b> |

TOWN OF MIDDLEFIELD - FY2005  
 Balance Sheet - 2005/06/30  
 GENERAL ACCOUNTS

Page 1

ASSETS

CASH:

General Cash 296441.06

TOTAL CASH:

296441.06

PERSONAL PROPERTY TAXES

Personal Prop Taxes F2000 42.03  
 Personal Prop Taxes F2001 136.77  
 Personal Prop Taxes F2002 291.10  
 Personal Prop Taxes F2003 331.97  
 Personal Prop Taxes F2004 904.32  
 Personal Prop Taxes F2005 889.70  
 Personal Prop Taxes F1993 27.77  
 Personal Prop Taxes F1994 29.68  
 Personal Prop Taxes F1995 28.48  
 Personal Prop Taxes F1996 57.94  
 Personal Prop Taxes F1997 314.84  
 Personal Prop Taxes F1998 400.03  
 Personal Prop Taxes F1999 908.55

TOTAL PERSONAL PROPERTY TAXES

4363.18

REAL ESTATE TAXES

Real Estate Taxes F2000 3396.53  
 Real Estate Taxes F2001 6033.96  
 Real Estate Taxes F2002 23549.47  
 Real Estate Taxes F2003 26638.55  
 Real Estate Taxes F2004 56614.05  
 Real Estate Taxes F2005 80724.77  
 Real Estate Taxes F1992 10.44  
 Real Estate Taxes F1996 757.84  
 Real Estate Taxes F1997 1183.17  
 Real Estate Taxes F1998 1725.88  
 Real Estate Taxes F1999 6065.13

TOTAL REAL ESTATE TAXES

206709.79

MOTOR VEHICLE EX TAXES:

Motor Vehicle Ex 2000 2097.39  
 Motor Vehicle Ex 2001 884.54  
 Motor Vehicle Ex 2002 3557.52  
 Motor Vehicle Ex 2003 7626.03  
 Motor Vehicle Ex 2004 6742.79  
 Motor Vehicle Ex 2005 12087.32  
 Motor Vehicle Ex 1988 226.98  
 Motor Vehicle Ex 1991 5.00  
 Motor Vehicle Ex 1992 149.05  
 Motor Vehicle Ex 1993 509.47  
 Motor Vehicle Ex 1994 77.50  
 Motor Vehicle Ex 1995 154.48  
 Motor Vehicle Ex 1996 408.96  
 Motor Vehicle Ex 1997 820.37  
 Motor Vehicle Ex 1998 1430.84  
 Motor Vehicle Ex 1999 4217.10

GENERAL ACCOUNTS - ASSETS (Cont.)

Page 2

|                                |          |               |
|--------------------------------|----------|---------------|
| TOTAL MOTOR VEHICLE EX TAXES:  | -----    | 40995.34      |
| SPECIAL ASSESSMENTS            |          |               |
| Farm Animal Excise             | 327.50   |               |
| Roll Back Tax                  | 45647.73 |               |
|                                | -----    |               |
| TOTAL SPECIAL ASSESSMENTS      |          | 45975.23      |
| TAX TITLES & POSSESSIONS       |          |               |
| Tax Titles                     | 16844.91 |               |
|                                | -----    |               |
| TOTAL TAX TITLES & POSSESSIONS |          | 16844.91      |
| ACCOUNTS RECEIVABLE            |          |               |
| St Aid Hwys Ch 291 35485       | 90682.37 |               |
|                                | -----    |               |
| TOTAL ACCOUNTS RECEIVABLE      |          | 90682.37      |
| DUE FROM TRUST FUNDS           |          |               |
| Due frm Stabilization Fnd      | 70000.00 |               |
| Unauthorized/Unissued          | 2086.89  |               |
| Funds Rcvd not Deposited       | 4094.15  |               |
|                                | -----    |               |
| TOTAL DUE FROM TRUST FUNDS     |          | 76181.04      |
| <br>TOTAL ASSETS:              |          | <br>778192.92 |
|                                |          | =====         |

TOWN OF MIDDLEFIELD - FY2005  
 Balance Sheet - 2005/06/30  
 GENERAL ACCOUNTS

Page 1

LIABILITIES

PERSONAL PROPERTY TAXES

Personal Prop Taxes F2006 372.33

TOTAL PERSONAL PROPERTY TAXES 372.33

REVENUE

Revenue Fiscal 2006 30236.93

TOTAL REVENUE 30236.93

DUE FROM TRUST FUNDS

Due to Trust 2531.51

TOTAL DUE FROM TRUST FUNDS 2531.51

AGENCY:

Town Clerk Agency 345.20

Police Permits Due State 2707.50

TOTAL AGENCY: 3052.70

TAILINGS

Unclaimed Checks 21000.00

TOTAL TAILINGS 21000.00

GIFTS & BEQUESTS

Town Hall Improvements 6691.50

Kitchen Repair Donation 10000.00

Council on Aging Gifts 591.31

Recreation-Basketball Ct 145.46

library Gifts 290.20

TOTAL GIFTS & BEQUESTS 17718.47

GRANTS

St. Aid to Libraries 67.72

MA Cultural Council 4581.40

Public Safety Grant 2103.41

Fire Safety Grant 500.10

Telecommunications Grant 1500.00

TOTAL GRANTS 8752.63

REVOLVING FUNDS

Conservation Comm Revolv 263.69

TOTAL REVOLVING FUNDS 263.69

RCPTS RESVRD FOR APPROP

Sale of Cemetery Lots 1250.00

Refunded Dog Tax 307.93

TOTAL RCPTS RESVRD FOR APPROP 1557.93

OVERLAYS RES FOR ABATE

GENERAL ACCOUNTS - LIABILITIES (Cont.)

Page 2

|                              |           |           |
|------------------------------|-----------|-----------|
| Overlay F2000                | 536.04    |           |
| Overlay F2003                | 2865.23   |           |
| Overlay F2004                | 6200.21   |           |
| Overlay F2005                | 5439.35   |           |
| Overlay 1979-1988            | 3656.89   |           |
| Overlay F1989                | 296.42    |           |
| Overlay F1991                | 1564.92   |           |
| Overlay F1992                | 3233.91   |           |
| Overlay F1993                | 2147.58   |           |
| Overlay F1994                | 982.20    |           |
| Overlay F1995                | 1933.29   |           |
| Overlay F1996                | 2445.75   |           |
| Overlay F1997                | 6693.47   |           |
| Overlay F1998                | 392.88    |           |
|                              | -----     |           |
| TOTAL OVERLAYS RES FOR ABATE |           | 38388.14  |
| REVENUE RESERVED:            |           |           |
| Tax Title & Poss. Revenue    | 16844.91  |           |
| Farm Animal Ex Revenue       | 327.50    |           |
| Motor Vehicle Excise Rev     | 40995.34  |           |
| Roll Back Tax Revenue        | 45647.73  |           |
|                              | -----     |           |
| TOTAL REVENUE RESERVED:      |           | 103815.48 |
| SURPLUS REVENUE              |           |           |
| Surplus Revenue              | 412467.02 |           |
| Unidentified Receipts        | 14158.30  |           |
|                              | -----     |           |
| TOTAL SURPLUS REVENUE        |           | 426625.32 |
| APPROPRIATION BALANCES:      |           |           |
| Assessors Tax Map Update     | 1600.00   |           |
| Assessors' Revaluation       | 1400.00   |           |
| Highway Chapter 291          | 89005.95  |           |
| Holidays & Vacations         | 9379.75   |           |
| Unpaved Roads Material       | 7236.00   |           |
| Town Garage Improvements     | 6919.47   |           |
| War Memorials/Playground     | 2395.00   |           |
| Cemetery Expense             | 679.75    |           |
| Fire Dept Expenses           | 261.87    |           |
| Roll Off Dumpster            | 5000.00   |           |
|                              | -----     |           |
| TOTAL APPROPRIATION BALANCES |           | 123877.79 |
|                              |           | -----     |
| TOTAL LIABILITIES:           |           | 778192.92 |
|                              |           | =====     |

TOWN OF MIDDLEFIELD - FY2005  
 Balance Sheet - 2005/06/30  
 TRUST FUND ACCOUNTS

|                      | Assets     | Liabilities |
|----------------------|------------|-------------|
| TRUST FUNDS          |            |             |
| Trust Cash           | 218956.21  |             |
| Stabilization        |            | 102960.25   |
| Dickson Charity Fund |            | 19425.13    |
| Dickson School Fund  |            | 2864.53     |
| Cemetery PC          |            | 26237.81    |
| Due frm General Fund | 2531.51    |             |
| Due to General Fund  |            | 70000.00    |
|                      | -----      | -----       |
|                      | 221,487.72 | 221,487.72  |
|                      | *****      | *****       |

TOWN OF MIDDLEFIELD - FY2005  
 Balance Sheet - 2005/06/30  
 DEBT BALANCE ACCOUNTS

|                               | Assets   | Liabilities |
|-------------------------------|----------|-------------|
| Inside Debt Limit             | 30780.00 |             |
| Police Cruiser                |          | 30780.00    |
|                               | -----    | -----       |
| TOTAL Total Inside Debt Loans | 30780.00 | 30780.00    |
|                               | -----    | -----       |
| Outside Debt Limit            |          |             |
| TOTAL LONG TERM DEBT:         | 30780.00 | 30780.00    |
|                               | *****    | *****       |

TOWN OF MIDDLEFIELD - FY2005  
FISCAL YEAR 2005 EXPENDITURE REPORT

Elected Town Officers

|                   |           |
|-------------------|-----------|
| APPROP            | 26,780.00 |
|                   |           |
| BATORSKI MARJORIE | 3,000.00  |
| BURNHAM, NANCY    | 3,000.00  |
| HUNTER CHARLES    | 90.00     |
| KEARNS JOSEPH     | 100.00    |
| MONSON O. KRISTIN | 2,500.00  |
| OLIGNY PETER      | 2,500.00  |
| PEASE LARRY       | 1,500.00  |
| PROGULSKE, GUSTEL | 3,000.00  |
| ROCK THOMAS       | 1,500.00  |
| SAVERY DONALD A.  | 90.00     |
| SAVERY, ROBIN     | 3,000.00  |
| SAVERY, ANN       | 5,000.00  |
| WHEELER GARY      | 1,500.00  |
|                   | -----     |
|                   | 26,780.00 |
|                   | =====     |

Town Counsel

|         |          |
|---------|----------|
| Approp  | 3,000.00 |
| Reserve | 658.63   |
|         | -----    |
|         | 3,658.63 |

KOPELMAN & PAIGE, P.C.

3,658.63  
=====

Selectmens Expenses

|                          |        |
|--------------------------|--------|
| APPROP                   | 800.00 |
|                          |        |
| ASPEN PUBLISHERS         | 138.11 |
| COUNTRY JOURNAL          | 25.00  |
| CUCCINELLO MARY          | 43.78  |
| MA MUNICIPAL ASSN        | 426.00 |
| TURLEY PUBLICATIONS, INC | 160.50 |
|                          | -----  |
|                          | 793.39 |

Balance to Revenue:

6.61  
-----  
800.00  
=====

Selectmen's Secretary Salary

|                   |          |
|-------------------|----------|
| APPROP            | 3,500.00 |
|                   |          |
| CUCCINELLO MARY M | 3,500.00 |
|                   | =====    |

|                       |          |
|-----------------------|----------|
| Town Account Expenses |          |
| APPROP                | 8,000.00 |
| HEWES NANCY K.        | 8,000.00 |

|                          |        |
|--------------------------|--------|
| Town Accountant Computer |        |
| BALANCE                  | 325.00 |
| FLANAGAN FRANCIS         | 325.00 |

|                    |          |
|--------------------|----------|
| Assistant Assessor |          |
| APPROP             | 3,500.00 |
| LAFRENIERE LAURIE  | 3,090.00 |
| WHITE MARY         | 410.00   |
|                    | 3,500.00 |

|                               |          |
|-------------------------------|----------|
| Assessors Expenses            |          |
| APPROP                        | 4,500.00 |
| BERKSHIRE EAGLE               | 64.37    |
| BISHOP & ASSOCIATES           | 2,900.00 |
| CONNER, INC                   | 98.94    |
| GILLANET                      | 120.00   |
| HOBBS & WARREN                | 168.50   |
| LAFRENIERE LAURIE             | 89.07    |
| MACFARLANE OFFICE PRODUCTS    | 443.50   |
| PROGULSKE GUSTEL              | 409.00   |
| REGISTRY OF DEEDS             | 109.50   |
| S.T.A.R. C/O RAYMOND BURDICK, | 25.00    |
| STAPLES CREDIT PLAN           | 19.65    |
| TURLEY PUBLICATIONS, INC      | 13.75    |
| US POSTAL SERVICE             | 36.00    |

|                     |          |
|---------------------|----------|
|                     | 4,497.28 |
| Balance to Revenue: | 2.72     |
|                     | 4,500.00 |

|                          |          |
|--------------------------|----------|
| Assessors Tax Map Update |          |
| BALANCE                  | 950.00   |
| APPROP                   | 650.00   |
|                          | 1,600.00 |

|                 |          |
|-----------------|----------|
| Balance to FY06 | 1,600.00 |
|-----------------|----------|

|                             |  |          |
|-----------------------------|--|----------|
| Assessors' Revaluation      |  |          |
| APPROP                      |  | 3,500.00 |
| <br>                        |  |          |
| BISHOP & ASSOCIATES         |  | 600.00   |
| FRCOG/COMM SOFTWARE CONSORT |  | 1,500.00 |
|                             |  | -----    |
|                             |  | 2,100.00 |
| Balance to FY06:            |  | 1,400.00 |
|                             |  | -----    |
|                             |  | 3,500.00 |
|                             |  | =====    |

|                        |  |          |
|------------------------|--|----------|
| Treas./Collectors Exp. |  |          |
| APPROP                 |  | 4,000.00 |
| RESERVE                |  | 557.53   |
|                        |  | -----    |
|                        |  | 4,528.78 |

|                               |  |          |
|-------------------------------|--|----------|
| ARTHUR P. JONES ASSOCIATES    |  | 880.00   |
| BOWMAN BEVERLY                |  | 116.65   |
| DIV OF LOCAL SERVICES         |  | 15.00    |
| HEWES NANCY K.                |  | 120.28   |
| MA TOWN CLERK'S ASSN          |  | 15.00    |
| MASS COLLECTORS & TREASURERS  |  | 90.00    |
| MASSACHUSETTS DEPT OF REVENUE |  | 40.98    |
| MONSON KRISTIN                |  | 262.18   |
| OLIGNY PETER                  |  | 711.22   |
| PHOENIX COMPUTER SYSTEMS, INC |  | 600.00   |
| STAPLES CREDIT PLAN           |  | 1,468.47 |
| US POSTAL SERVICE             |  | 209.00   |
| Audit Payment Adjustment      |  | 28.75    |
|                               |  | -----    |
|                               |  | 4,557.53 |
|                               |  | =====    |

|                         |  |          |
|-------------------------|--|----------|
| Election & Registration |  |          |
| APPROP                  |  | 1,000.00 |
| STATE                   |  | 252.00   |
|                         |  | -----    |
|                         |  | 1,252.00 |

|                      |  |        |
|----------------------|--|--------|
| BARUZZI ANN          |  | 49.00  |
| BURNHAM NANCY        |  | 84.00  |
| HEINTZ MARJORIE      |  | 84.00  |
| LAUREL-PAINE TAMARIN |  | 14.00  |
| MERRELL ROGER        |  | 164.50 |
| MILLER ELLEN         |  | 119.00 |
| MILLER MARILYN R     |  | 21.25  |
| NANA'S KITCHEN       |  | 30.00  |
| PASCHAL PATRICIA     |  | 70.00  |
| PASCHAL WILLIAM      |  | 59.50  |
| ROBERT CECILE        |  | 197.75 |
| SAVERY ROBIN         |  | 17.50  |
| STERNAGLE MARY       |  | 35.00  |

|                           |           |
|---------------------------|-----------|
| SURINER PRISCILLA         | 173.25    |
| SURINER WAYNE             | 33.25     |
|                           | -----     |
|                           | 1,152.00  |
| Balance to Revenue:       | 100.00    |
|                           | -----     |
|                           | 1,252.00  |
|                           | =====     |
| Planning Board            |           |
| Approp                    | 10.00     |
|                           |           |
| Balance to Revenue        | 10.00     |
|                           | =====     |
| St Aid to Hwys Ch 246     |           |
| BALANCE                   | 32,192.13 |
| LANE CONSTRUCTION         | 31,959.13 |
| REGISTRY OF DEEDS         | 233.00    |
|                           | -----     |
|                           | 32,192.13 |
|                           | =====     |
| Highway Chapter 246B      |           |
| BALANCE                   | 81,039.00 |
| ADAMS CO, INC L P         | 93.01     |
| ALL STATES ASPHALT        | 9,535.87  |
| DONOVAN BROTHERS          | 1,409.26  |
| JONES TRACTOR SERVICE     | 24,090.00 |
| LANE CONSTRUCTION         | 37,808.06 |
| PITTSFIELD LAWN & TRACTOR | 6,400.00  |
| USI                       | 1,702.80  |
|                           | -----     |
|                           | 81,039.00 |
|                           | =====     |
| Highway Chapter 291       |           |
| STATE                     | 97,085.00 |
| BOYNTON CRAIG             | 1,676.20  |
| JOHNS BUILDING SUPPLY     | 814.70    |
| LANE CONSTRUCTION         | 1,278.75  |
| MILLER, BRIAN             | 1,357.60  |
| RADWICH, MATTHEW T        | 1,036.35  |
| SAVERY, JR. RODNEY G.     | 1,915.45  |
|                           | -----     |
|                           | 8,079.05  |
| Balance to FY06:          | 89,005.95 |
|                           | -----     |
|                           | 97,085.00 |
|                           | =====     |

|                                                  |           |
|--------------------------------------------------|-----------|
| Town Highway Maintenance                         |           |
| APPROP                                           | 80,000.00 |
| ADAMS CO, INC L P                                | 444.02    |
| BRISTOL UNIFORM                                  | 912.00    |
| BRKSHR CNTY HWY SUPT ASSN                        | 179.00    |
| CALIFORNIA CONTRACTORS SUPPLES                   | 119.30    |
| COMMONWEALTH GUARDRAIL INC                       | 390.00    |
| COMMONWEALTH OF MASS                             | 1,725.00  |
| COUNTY CONCRETE                                  | 339.00    |
| DARLING SCOTT                                    | 2,600.00  |
| FORESIGHT LAND SERVICES                          | 161.45    |
| GATEWAY AUTO                                     | 45.99     |
| HALL, LANA & KEN                                 | 720.00    |
| HAMPSHIRE COUNCIL OF GOVERNMENTS                 | 1,800.00  |
| LAMANNA, INC P.J.                                | 300.04    |
| LANE CONSTRUCTION                                | 3,150.94  |
| MA HIGHWAY ASSN                                  | 60.00     |
| MASS TRI-COUNTY HIGHWAY SUPTS ASSOC MARCIA MASSE | 15.00     |
| MILLER BRIAN                                     | 14,340.42 |
| MILLER BRIAN                                     | 200.00    |
| RADWICH MATTHEW T.                               | 21,195.86 |
| RAINBOW DISTRIBUTORS                             | 61.50     |
| RODNEY SAVERY                                    | 15.45     |
| SAVERY, JR RODNEY G.                             | 26,643.97 |
| SULIKOWSKI ANDREW K                              | 3,256.50  |
| TOWN OF CHESTERFIELD                             | 300.00    |
| TRI COUNTY CONTRACTORS SUPPLY                    | 155.50    |
| TURLEY PUBLICATIONS, INC                         | 16.50     |
| UNIVERSITY OF MASS                               | 35.00     |
| US POSTAL SERVICE                                | 36.00     |
| USI                                              | 420.00    |
| WHITE GERRY                                      | 320.00    |
|                                                  | -----     |
|                                                  | 79,958.44 |
| Balance to Revenue:                              | 41.56     |
|                                                  | -----     |
|                                                  | 80,000.00 |
|                                                  | -----     |
| Holidays & Vacations                             |           |
| APPROP                                           | 8,000.00  |
| BALANCE                                          | 5,752.99  |
|                                                  | -----     |
|                                                  | 13,752.99 |
| MILLER BRIAN                                     | 893.44    |
| RADWICH MATTHEW T.                               | 1,804.80  |
| SAVERY, JR RODNEY G.                             | 1,675.00  |
|                                                  | -----     |
|                                                  | 4,373.24  |
| Balance to FY06:                                 | 9,379.75  |
|                                                  | -----     |
|                                                  | 13,752.99 |
|                                                  | -----     |

|                                |           |
|--------------------------------|-----------|
| Machinery Expenses             |           |
| APPROP                         | 20,000.00 |
| ADAMS CO, INC L P              | 7.35      |
| BEARINGS SPECIALTY CO          | 31.34     |
| BRISTOL UNIFORM                | 76.00     |
| CALIFORNIA CONTRACTORS SUPPLES | 100.00    |
| CAMEROTA TRUCK PARTS           | 2,241.23  |
| CHASE AUTO ELECTRIC            | 48.50     |
| CITY TIRE CO., INC.            | 34.00     |
| DICKSONS AUTO PARTS            | 158.30    |
| DUFOUR ESCORTED TOURS INC      | 116.00    |
| ERC WIPING PRODUCTS, INC       | 175.66    |
| FASTENAL COMPANY               | 25.93     |
| FLEET PRIDE                    | 494.23    |
| FORRESTALL JAMES               | 2,000.00  |
| GATEWAY AUTO                   | 3,379.93  |
| GENALCO INC                    | 686.35    |
| HINSDALE MOBILE                | 30.24     |
| HOWE BROTHERS                  | 20.00     |
| KLEIN COMMUNICATIONS           | 257.00    |
| LAWSON PRODUCTS, INC           | 973.35    |
| LEE POWER EQUIPMENT, INC       | 22.99     |
| MERRIAM GRAVES                 | 642.34    |
| MILLER BRIAN                   | 125.00    |
| NUTMEG INTERNATIONAL           | 662.61    |
| R & B SUPPLY CO., INC.         | 35.00     |
| R.H. SCALES CO., INC.          | 37.24     |
| RADWICH MATTHEW T.             | 564.00    |
| RAINBOW DISTRIBUTORS           | 18.98     |
| RAYNORS BEARINGS & SUPPLY      | 135.29    |
| RODNEY SAVERY                  | 115.13    |
| SAFETY-KLEEN SYSTEMS, INC      | 309.55    |
| SARAT FORD                     | 306.92    |
| SAVERY SKIP                    | 8.39      |
| SKYLINE SERVICES               | 65.00     |
| SKYLINE TOWING                 | 295.00    |
| SMITHS SLED SHOP               | 130.50    |
| SPRINGFIELD MACK INC           | 355.08    |
| SULIKOWSKI ANDREW K            | 1,127.75  |
| SUPERIOR SPRING & MFG CO INC   | 98.63     |
| TOCE BROTHERS, INC             | 3,600.60  |
| TRI COUNTY CONTRACTORS SUPPLY  | 21.60     |
| TYLER EQUIPMENT CORP           | 433.30    |
| WESTFIELD AUTO PARTS           | 33.69     |
|                                | -----     |
|                                | 20,000.00 |
|                                | -----     |
| Town Garage Well               |           |
| BALANCE                        | 5,892.34  |
| RESERVE                        | 107.66    |
|                                | -----     |
|                                | 6,000.00  |
|                                | -----     |
| HENSHAW, INC KIRKE R           | 6,000.00  |
|                                | -----     |

|                          |           |
|--------------------------|-----------|
| Fuels                    |           |
| APPROP                   | 10,000.00 |
| RESERVE                  | 87.64     |
|                          | -----     |
|                          | 10,087.64 |
| <br>                     |           |
| CHARLIES GARAGE          | 250.10    |
| COUNTRY OIL              | 9,681.36  |
| HINSDALE MOBILE          | 68.54     |
| WHITING ENERGY FUELS     | 87.64     |
|                          | -----     |
|                          | 10,087.64 |
|                          | =====     |
| Unpaved Roads Material   |           |
| APPROP                   | 15,000.00 |
| BALANCE                  | 2,859.41  |
|                          | -----     |
|                          | 17,859.41 |
| <br>                     |           |
| COUCH MARK               | 1,700.50  |
| DONOVAN BROTHERS         | 2,290.28  |
| JONES TRACTOR SERVICE    | 2,625.50  |
| LANE & SON JOHN          | 946.82    |
| WILLIAMS STONE CO., INC. | 3,060.31  |
|                          | -----     |
|                          | 10,623.41 |
| Balance to FY06:         | 7,236.00  |
|                          | -----     |
|                          | 17,859.41 |
|                          | =====     |
| <br>                     |           |
| Town Garage Improvements |           |
| BALANCE                  | 8,109.74  |
| <br>                     |           |
| ADAMS CO, INC L P        | 155.39    |
| MILLER BRIAN             | 400.00    |
| RODNEY SAVERY            | 21.81     |
| SAVERY ELECTRIC          | 413.07    |
| STEEL, INC FREADMAN      | 200.00    |
|                          | -----     |
|                          | 1,190.27  |
| Balance to FY06:         | 6,919.47  |
|                          | -----     |
|                          | 8,109.74  |
|                          | =====     |
| <br>                     |           |
| Snow Removal             |           |
| APPROP                   | 53,333.59 |
| STATE                    | 5,469.32  |
|                          | -----     |
|                          | 58,802.91 |
| <br>                     |           |
| ATLANTIC                 | 1,953.24  |

|                                  |            |
|----------------------------------|------------|
| COUCH MARK                       | 2,900.00   |
| DONOVAN BROTHERS                 | 9,232.55   |
| INTERNATIONAL SALT CO            | 8,048.49   |
| LANE & SON JOHN                  | 1,670.53   |
| MILLER BRIAN                     | 10,693.36  |
| RADWICH MATTHEW T.               | 11,008.59  |
| SAVERY, JR RODNEY G.             | 13,296.15  |
|                                  | -----      |
|                                  | 58,802.91  |
|                                  | =====      |
| Street Lights                    |            |
| APPROP                           | 500.00     |
| WESTERN MASS ELECTRIC            | 451.28     |
| Balance to Revenue:              | 48.72      |
|                                  | -----      |
|                                  | 500.00     |
|                                  | =====      |
| Gateway Reg Schl Assmnt          |            |
| APPROP                           | 485,371.00 |
| GATEWAY REGIONAL SCHOOL DISTRICT | 485,371.00 |
|                                  | -----      |
|                                  | =====      |
| Vocational Education             |            |
| APPROP                           | 10.00      |
| Balance to Revenue               | 10.00      |
|                                  | -----      |
|                                  | =====      |
| Library Expenses                 |            |
| APPROP                           | 1,750.00   |
| Refunded Dog Tax                 | 236.93     |
|                                  | -----      |
|                                  | 1,986.93   |
|                                  | =====      |
| BAKER & TAYLOR                   | 542.55     |
| BOOKMARKS MAGAZINE               | 19.95      |
| DEMCO INC                        | 78.58      |
| HIGHSMITH, INC                   | 181.86     |
| LAKESHORE LEARNING MATERIALS     | 284.13     |
| OLIGNY CYNTHIA                   | 134.91     |
| OXFORD UNIVERSITY PRESS          | 136.70     |
| PERMA-BOUND DIV OF HERTZBERG-NEW | 388.49     |
| QUALITY PAPERBACK BK CLB         | 96.88      |
| SKO BRENNER AMERICAN, INC        | 56.88      |
| US POSTAL SERVICE                | 66.00      |
|                                  | -----      |
|                                  | 1,986.93   |
|                                  | =====      |

|                            |                  |                 |
|----------------------------|------------------|-----------------|
| Veterans Agent Salary      |                  |                 |
| APPROP                     |                  | 100.00          |
| GERO RAYMOND               |                  | <u>100.00</u>   |
| War Memorials/Playground   |                  |                 |
| APPROP                     |                  | 3,500.00        |
| BALANCE                    |                  | <u>2,355.00</u> |
|                            |                  | 5,855.00        |
| WINN, JR CHARLES           |                  | 3,460.00        |
|                            | Balance to FY06: | <u>2,395.00</u> |
|                            |                  | <u>5,855.00</u> |
| Cemetery Expense           |                  |                 |
| APPROP                     |                  | 3,500.00        |
| CARROT-TOP INDUSTRIES INC  |                  | 356.25          |
| SAVERY DONALD A.           |                  | <u>2,464.00</u> |
|                            |                  | 2,820.25        |
|                            | Balance to FY06  | <u>679.75</u>   |
|                            |                  | <u>3,500.00</u> |
| Police Chiefs Salary       |                  |                 |
| APPROP                     |                  | 1,000.00        |
| AUSTIN THOMAS              |                  | <u>1,000.00</u> |
| Police Dept Expenses       |                  |                 |
| APPROP                     |                  | 7,600.00        |
| ADAMSON INDUSTRIES CORP    |                  | 229.95          |
| AUSTIN THOMAS              |                  | 208.86          |
| BERG SPORTSWEAR            |                  | 999.19          |
| CHESTER MUNICIAPL ELECTRIC |                  | 1,238.45        |
| GALLS INC                  |                  | 1,042.07        |
| GRAPHIC IMPACT             |                  | 1,925.00        |
| SENTRY UNIFORM & EQUIPMENT |                  | 711.65          |
| SHERBURNE, INC RICHARD     |                  | 208.95          |
| STAPLES CREDIT PLAN        |                  | 125.75          |
| SUBURBAN CHEVROLET         |                  | 119.01          |

|                             |          |
|-----------------------------|----------|
| US POSTAL SERVICE           | 88.00    |
| VERIZON WIRELESS            | 126.21   |
| VIVIER EDWARD               | 575.00   |
|                             | -----    |
|                             | 7,598.09 |
| Balance to Revenue:         | 1.91     |
|                             | -----    |
|                             | 7,600.00 |
|                             | =====    |
| <br>                        |          |
| Fire Chief/Forest Wrd Sal   |          |
| APPROP                      | 425.00   |
| <br>                        |          |
| PEASE LARRY                 | 425.00   |
|                             | -----    |
| <br>                        |          |
| Fire Dept Expenses          |          |
| APPROP                      | 4,500.00 |
| BALANCE                     | 286.00   |
|                             | -----    |
|                             | 4,786.00 |
| <br>                        |          |
| ADAMS CO, INC L P           | 232.51   |
| CHARLIES GARAGE             | 8.00     |
| DINGEE MACHINE CO.          | 116.00   |
| DUFOUR ESCORTED TOURS INC   | 29.00    |
| GATEWAY AUTO                | 493.07   |
| HINSDALE MOBILE             | 270.85   |
| KLEIN COMMUNICATIONS        | 832.25   |
| MERRIAM GRAVES              | 138.62   |
| MOORE MEDICAL               | 203.20   |
| PITTSFIELD FIRE & SAFETY CO | 118.25   |
| SMITHS SLED SHOP            | 31.15    |
| SPECIALIZED RADIO SYSTEMS   | 1,002.75 |
| SPRINGFIELD MACK INC        | 260.00   |
| VIVIER EDWARD               | 788.48   |
|                             | -----    |
|                             | 4,524.13 |
| Balance to FY06:            | 261.87   |
|                             | -----    |
|                             | 4,786.00 |
|                             | =====    |
| <br>                        |          |
| Fire Dept Inspections       |          |
| APPROP                      | 300.00   |
| <br>                        |          |
| PEASE LARRY                 | 300.00   |
|                             | -----    |

|                                                  |                    |           |
|--------------------------------------------------|--------------------|-----------|
| Fire Dept Dispatch Srv                           |                    | 3,000.00  |
| APPROP                                           |                    | 203.88    |
| RESERVE                                          |                    | -----     |
|                                                  |                    | 3,203.88  |
| <br>                                             |                    |           |
| SHERIFF'S COMMUNICATIONS CENTER BERKSHIRE COUNTY |                    | 3,203.88  |
|                                                  |                    | -----     |
| <br>                                             |                    |           |
| Forest Fire                                      |                    | 10.00     |
| APPROP                                           |                    |           |
|                                                  | Balance to Revenue | 10.00     |
|                                                  |                    | -----     |
| <br>                                             |                    |           |
| Civil Defense                                    |                    | 10.00     |
| APPROP                                           |                    |           |
|                                                  | Balance to Revenue | 10.00     |
|                                                  |                    | -----     |
| <br>                                             |                    |           |
| New Fire Truck                                   |                    |           |
| Approp                                           |                    | 14,000.00 |
| Reserve                                          |                    | 100.00    |
|                                                  |                    | -----     |
|                                                  |                    | 14,100.00 |
| <br>                                             |                    |           |
| Transfer out to Grant                            |                    | 14,100.00 |
|                                                  |                    | -----     |
| <br>                                             |                    |           |
| Building Inspector                               |                    |           |
| APPROP                                           |                    | 7,631.00  |
| <br>                                             |                    |           |
| HAMPSHIRE COUNCIL OF GOVERNMENTS                 |                    | 7,631.00  |
|                                                  |                    | -----     |
| <br>                                             |                    |           |
| Electrical Inspector                             |                    |           |
| APPROP                                           |                    | 300.00    |
| <br>                                             |                    |           |
| MAIN ERIC                                        |                    | 300.00    |
|                                                  |                    | -----     |
| <br>                                             |                    |           |
| Asst. Electrical Insp                            |                    |           |
| APPROP                                           |                    | 100.00    |
| <br>                                             |                    |           |
| SAVERY JOHN E.                                   |                    | 100.00    |
|                                                  |                    | -----     |
| <br>                                             |                    |           |
| Plumbing Insp Salary                             |                    |           |
| APPROP                                           |                    | 300.00    |
| <br>                                             |                    |           |
| ZEITLER, JR WILLIAM                              |                    | 300.00    |
|                                                  |                    | -----     |

|                                  |            |
|----------------------------------|------------|
| Dog Officer's Salary<br>APPROP   | 400.00     |
| KRASSLER DAVID                   | 400.00     |
|                                  | -----      |
| Dog Expenses<br>APPROP           | 300.00     |
| Balance to Revenue:              | 300.00     |
|                                  | -----      |
| Tree Warden<br>APPROP            | 100.00     |
| ERISTOL UNIFORM                  | 76.00      |
| RAINBOW DISTRIBUTORS             | 12.02      |
|                                  | -----      |
|                                  | 88.02      |
| Balance to Revenue:              | 11.98      |
|                                  | -----      |
|                                  | 100.00     |
|                                  | -----      |
| Insect Pest Control<br>Approp    | 100.00     |
| Balance to Revenue               | 100.00     |
|                                  | -----      |
| Ambulance<br>APPROP              | 1,200.00   |
| HINSDALE VOLUNTEER FIREMANS ASSN | 1,200.00   |
|                                  | -----      |
| Disposal Area<br>APPROP          | 30,000.00  |
| TRANSFER OUT                     | (3,333.59) |
|                                  | -----      |
|                                  | 26,666.41  |
|                                  | -----      |
| ADAMS CO, INC L P                | 200.53     |
| CITY OF NORTHAMPTON              | 9,767.55   |
| GATEWAY AUTO                     | 2.99       |
| HILLTOWN APPLIANCE SERVICE       | 391.35     |
| HRMC                             | 717.02     |
| O'BRIEN KATHLEEN M.              | 4,102.00   |
| SAVERY ELECTRIC                  | 227.00     |
| WICKLES TRUCKING DAVE            | 9,351.25   |
|                                  | -----      |
|                                  | 24,759.69  |
| Balance to Revenue:              | 1,906.72   |
|                                  | -----      |
|                                  | 26,666.41  |
|                                  | -----      |

|                                   |                     |            |
|-----------------------------------|---------------------|------------|
| Roll Off Dumpster<br>Balance      |                     | 5,000.00   |
|                                   | Balance to FY06:    | 5,000.00   |
|                                   |                     | -----      |
| Hilltown Resource Mgmt<br>APPROP  |                     | 1,931.00   |
| HRMC                              |                     | 1,930.66   |
|                                   | Balance to Revenue: | .34        |
|                                   |                     | -----      |
|                                   |                     | 1,931.00   |
|                                   |                     | -----      |
|                                   |                     | -----      |
| Ed of Health/Insp Agent<br>APPROP |                     | 300.00     |
| SMITH WALTER                      |                     | 300.00     |
|                                   |                     | -----      |
| Health & Sanitation<br>APPROP     |                     | 10.00      |
| CUCCINELLO MARY                   |                     | 9.15       |
|                                   | Balance to Revenue: | .85        |
|                                   |                     | -----      |
|                                   |                     | 10.00      |
|                                   |                     | -----      |
|                                   |                     | -----      |
| Lee Visiting Nurse<br>APPROP      |                     | 1,000.00   |
| BALANCE                           |                     | 250.00     |
|                                   |                     | -----      |
|                                   |                     | 1,250.00   |
| LEE VISITING NURSE                |                     | 1,250.00   |
|                                   |                     | -----      |
|                                   |                     | -----      |
| Police Cruiser Loan<br>APPROP     |                     | 9,526.00   |
| UNIBANK FOR SAVINGS               |                     | 9,525.70   |
|                                   | Balance to Revenue: | .30        |
|                                   |                     | -----      |
|                                   |                     | 9,526.00   |
|                                   |                     | -----      |
|                                   |                     | -----      |
| Loan Interest<br>APPROP           |                     | 6,000.00   |
| TRANSFER OUT                      |                     | (1,000.00) |
|                                   |                     | -----      |
|                                   |                     | 5,000.00   |

|                                |           |
|--------------------------------|-----------|
| COMMONWEALTH OF MASS           | 137.41    |
| MASS DEPT OF REVENUE           | 136.67    |
| UNIBANK                        | 1,182.68  |
|                                | -----     |
|                                | 1,456.76  |
| Balance to Revenue:            | 3,543.24  |
|                                | -----     |
|                                | 5,000.00  |
|                                | =====     |
| <br>                           |           |
| Prior Yr Tax Penalties         |           |
| APPROP                         | 18,000.00 |
| <br>                           |           |
| INTERNAL REVENUE SERVICE       | 16,014.36 |
| MA DIV OF UNEMPLOYMENT         | 6.00      |
|                                | -----     |
|                                | 16,020.36 |
| Balance to Revenue:            | 1,979.64  |
|                                | -----     |
|                                | 18,000.00 |
|                                | =====     |
| <br>                           |           |
| Financial Review               |           |
| APPROP                         | 38,000.00 |
| <br>                           |           |
| CUCCINELLO MARY M              | 1,610.00  |
| HEWES NANCY K.                 | 800.00    |
| MELANSON HEATH & COMPANY, P.C. | 26,800.00 |
| WHEELER PAULINE                | 175.00    |
|                                | -----     |
|                                | 29,385.00 |
| Balance to Revenue:            | 8,615.00  |
|                                | -----     |
|                                | 38,000.00 |
|                                | =====     |
| <br>                           |           |
| Office Supplies                |           |
| APPROP                         | 3,000.00  |
| RESERVE                        | 2,028.09  |
|                                | -----     |
|                                | 5,028.09  |
| <br>                           |           |
| ASSN OF TOWN FINANCE COMM      | 65.00     |
| BATORSKI MARJORIE              | 146.30    |
| BOWMAN BEVERLY                 | 1,325.00  |
| CUCCINELLO MARY                | 72.16     |
| GILLANET                       | 15.00     |
| HAMPSHIRE COUNCIL OF GOV       | 142.41    |
| HEWES NANCY K.                 | 110.45    |
| LANCER LABEL                   | 111.32    |
| LOCKE MARGOT                   | 30.00     |
| MA TOWN CLERK'S ASSN           | 55.00     |
| MACFARLANE OFFICE PRODUCTS     | 1,192.27  |
| NE ASSN OF CITY & TOWN CLERK   | 25.00     |
| PEASE MAURICE                  | 52.79     |
| STAPLES CREDIT PLAN            | 353.68    |
| TURLEY PUBLICATIONS, INC       | 179.49    |

|                                    |           |
|------------------------------------|-----------|
| US POSTAL SERVICE                  | 209.00    |
| VERIZON                            | 154.02    |
| WHITING ENERGY FUELS               | 789.20    |
|                                    | -----     |
|                                    | 5,028.09  |
|                                    | -----     |
| Insurances                         |           |
| APPROP                             | 26,000.00 |
| MIIA PROPERTY & CASUALTY GROUP INC | 21,203.00 |
| USI INS. SERVICES OF MA., INC.     | 4,622.00  |
|                                    | -----     |
|                                    | 25,825.00 |
| Balance to Revenue:                | 175.00    |
|                                    | -----     |
|                                    | 26,000.00 |
|                                    | -----     |
| Maint Public Buildings             |           |
| APPROP                             | 30,000.00 |
| RESERVE                            | 6,574.14  |
|                                    | -----     |
|                                    | 36,574.14 |
| ADAMS CO, INC L P                  | 14.43     |
| ANTIPEST EXTERMINATING CO          | 225.00    |
| BRIGHAM CO C.T.                    | 189.65    |
| CUCCINELLO MARY                    | 70.80     |
| INDEPENDENT ROOFING CO., INC       | 1,250.00  |
| J & J LOCK                         | 65.00     |
| LOCK SHOP OF BERKSHIRE COUNTY      | 274.00    |
| MOODY ENERGY                       | 4,574.63  |
| PITTSFIELD FIRE & SAFETY CO        | 191.40    |
| RAINBOW DISTRIBUTORS               | 309.30    |
| RICHARDSON PAUL E.                 | 2,240.00  |
| SAVERY ELECTRIC                    | 46.60     |
| TIGHE & BOND                       | 1,177.00  |
| US POSTAL SERVICE                  | 36.00     |
| VERIZON                            | 3,866.28  |
| WESTERN MASS ELECTRIC              | 6,701.68  |
| WEYMAN BRUCE                       | 300.00    |
| WHITING ENERGY FUELS               | 15,042.37 |
|                                    | -----     |
|                                    | 36,574.14 |
|                                    | -----     |

|                                    |                     |           |
|------------------------------------|---------------------|-----------|
| Printing                           |                     |           |
| APPROP                             |                     | 750.00    |
| RESERVE                            |                     | 146.70    |
|                                    |                     | -----     |
|                                    |                     | 896.70    |
| <br>                               |                     |           |
| CUCCINELLO MARY                    |                     | 300.00    |
| IMPRESS PRINTING                   |                     | 596.70    |
|                                    |                     | -----     |
|                                    |                     | 896.70    |
|                                    |                     | =====     |
| <br>                               |                     |           |
| Council on Aging                   |                     |           |
| APPROP                             |                     | 1,500.00  |
| <br>                               |                     |           |
| RHOADES-DOKTOR RITA                |                     | 560.84    |
| ROCK TRACY                         |                     | 410.00    |
| TOWN OF MIDDLEFIELD                |                     | 529.16    |
|                                    |                     | -----     |
|                                    |                     | 1,500.00  |
|                                    |                     | =====     |
| <br>                               |                     |           |
| Recreation Expense                 |                     |           |
| APPROP                             |                     | 1,000.00  |
| <br>                               |                     |           |
| CARRINGTON JUDY                    |                     | 120.23    |
| SICO LAURI                         |                     | 46.58     |
|                                    |                     | -----     |
|                                    |                     | 166.81    |
|                                    | Balance to Revenue: | 833.19    |
|                                    |                     | -----     |
|                                    |                     | 1,000.00  |
|                                    |                     | =====     |
| <br>                               |                     |           |
| Historical Commission              |                     |           |
| APPROP                             |                     | 500.00    |
| <br>                               |                     |           |
| US POSTAL SERVICE                  |                     | 24.00     |
|                                    | Balance to Revenue: | 476.00    |
|                                    |                     | -----     |
|                                    |                     | 500.00    |
|                                    |                     | =====     |
| <br>                               |                     |           |
| County Retirement                  |                     |           |
| APPROP                             |                     | 13,956.00 |
| <br>                               |                     |           |
| HAMPSHIRE COUNTY RETIREMENT SYSTEM |                     | 13,956.00 |
|                                    |                     | =====     |
| <br>                               |                     |           |
| Hampshire Council of Government    |                     |           |
| APPROP                             |                     | 2,729.00  |
| <br>                               |                     |           |
| HAMPSHIRE COUNCIL OF GOVERNMENTS   |                     | 2,729.00  |
|                                    |                     | =====     |

|                                      |               |
|--------------------------------------|---------------|
| Unemployment Insurance               |               |
| APPROP                               | 2,000.00      |
| RESERVE                              | 1,106.00      |
|                                      | -----         |
|                                      | 3,106.00      |
| <br>DIVISION OF UNEMPLOYMENT         | <br>3,106.00  |
|                                      | -----         |
| Social Security/Twn Share            |               |
| APPROP                               | 4,500.00      |
| BALANCE                              | (1,508.65)    |
| RESERVE                              | 1,011.64      |
| RAISED RECAP                         | 1,987.16      |
|                                      | -----         |
|                                      | 5,990.15      |
| <br>BANK OF AMERICA                  | <br>2,737.89  |
| FLEET BANK                           | 3,252.26      |
|                                      | -----         |
|                                      | 5,990.15      |
|                                      | -----         |
| Health Insurance                     |               |
| APPROP                               | 20,000.00     |
| RESERVE                              | 316.35        |
|                                      | -----         |
|                                      | 20,316.35     |
| <br>HAMPSHIRE COUNTY GROUP INS TRUST | <br>20,316.34 |
|                                      | -----         |
| Pioneer Valley Planning              |               |
| APPROP                               | 85.00         |
| <br>PIONEER VALLEY PLANNING COMM     | <br>81.30     |
|                                      | 3.70          |
| Balance to Revenue:                  | -----         |
|                                      | 85.00         |
|                                      | -----         |

**GIFTS, GRANTS, REVOLVING AND MISC. FUNDS**

|                                     |                    |                  |
|-------------------------------------|--------------------|------------------|
| Town Hall Improvements<br>BALANCE   |                    | 6,691.50         |
|                                     | Balance to FY06:   | <u>6,691.50</u>  |
| Kitchen Repair Donation<br>BALANCE  |                    | 10,000.00        |
|                                     | Balance to FY06:   | <u>10,000.00</u> |
| Council on Aging Gifts<br>BALANCE   |                    | 591.31           |
|                                     | Balance to FY06:   | <u>591.31</u>    |
| Recreation-Basketball Ct<br>BALANCE |                    | 145.46           |
|                                     | Balance to FY06:   | <u>145.46</u>    |
| Library Gifts<br>BALANCE            |                    | 500.00           |
| RECEIPTS                            |                    | <u>50.00</u>     |
|                                     |                    | 550.00           |
| OLIGNY CYNTHIA                      |                    | 259.80           |
|                                     | Balance to FY06:   | <u>290.20</u>    |
|                                     |                    | 550.00           |
| Elections - State<br>RECEIPTS       |                    | 252.00           |
|                                     | Balance to Revenue | <u>252.00</u>    |
| St. Aid to Libraries<br>BALANCE     |                    | 506.00           |
| RECEIPTS                            |                    | <u>1,975.86</u>  |
|                                     |                    | 2,481.86         |
| ATLANTIS SUBSCRIPTIONS              |                    | 605.00           |
| BAKER & TAYLOR                      |                    | 519.02           |
| OLIGNY CYNTHIA                      |                    | <u>1,229.78</u>  |

|                                     |           |
|-------------------------------------|-----------|
| QUALITY PAPERBACK BK CLB            | 60.34     |
|                                     | -----     |
|                                     | 2,414.14  |
| Balance to FY06:                    | 67.72     |
|                                     | -----     |
|                                     | 2,481.86  |
|                                     | =====     |
| <br>MA Cultural Council             |           |
| BALANCE                             | 4,932.40  |
| RECEIPTS                            | 2,000.00  |
|                                     | -----     |
|                                     | 6,932.40  |
| <br>CHESTER ELEMENTARY PTO          | 175.00    |
| CHESTERFIELD 4TH OF JULY ASSN       | 200.00    |
| GATEWAY BAND BOOSTERS               | 400.00    |
| HORNE DARLENE                       | 250.00    |
| MINIATURE THEATRE OF CHESTER THE    | 65.00     |
| SEVENAR'S CONCERTS                  | 100.00    |
| THOMAS BOB                          | 575.00    |
| US POSTAL SERVICE                   | 36.00     |
| VAN EGMOND TIM                      | 550.00    |
|                                     | -----     |
|                                     | 2,351.00  |
| Balance to FY06:                    | 4,581.40  |
|                                     | -----     |
|                                     | 6,932.40  |
|                                     | =====     |
| <br>Council on Aging - State        |           |
| BALANCE                             | (239.91)  |
| RECEIPTS                            | 2,800.00  |
|                                     | -----     |
|                                     | 2,560.09  |
| <br>ANGELO JOAN                     | 297.00    |
| COLLEY DICKINSON HOSPITAL LAB       | 168.00    |
| FRANKLIN REGIONAL TRANSIT AUTHORITY | 200.00    |
| MCOA                                | 80.00     |
| RAINBOW DISTRIBUTORS                | 56.00     |
| RHOADES-DOKTOR RITA                 | 58.04     |
| RUSSELL TOWN OF                     | 650.00    |
| SICO LAURI                          | 370.00    |
| SURINER FRISCILLA                   | 140.00    |
| TAX COLLECTOR/MIDDLEFIELD           | 517.05    |
| US POSTAL SERVICE                   | 24.00     |
|                                     | -----     |
|                                     | 2,560.09  |
|                                     | =====     |
| <br>Public Safety Grant             |           |
| BALANCE                             | 12,000.00 |
| <br>ADAMS, L.P.                     |           |
| AUSTIN THOMAS                       | 1,120.81  |
| GALLS INC                           | 2,018.97  |
|                                     | 605.07    |

|                            |          |
|----------------------------|----------|
| GRAPHIC IMPACT             |          |
| MPH INDUSTRIES, INC        | 1,925.00 |
| RADWICH, MATTHEW           | 2,325.00 |
| ROBIE CURT                 | 60.00    |
| ROSEN'S UNIFORMS           | 388.75   |
| SENTRY UNIFORM & EQUIPMENT | 1,180.80 |
| US POSTAL SERVICE          | 139.50   |
| VERIZON WIRELESS           | 50.00    |
|                            | 82.69    |

|                  |           |
|------------------|-----------|
|                  | 9,896.59  |
| Balance to FY06: | 2,103.41  |
|                  | -----     |
|                  | 12,000.00 |
|                  | =====     |

|              |           |
|--------------|-----------|
| Police Grant |           |
| BALANCE      | 19,853.00 |

|                                     |           |
|-------------------------------------|-----------|
| AUSTIN THOMAS                       | 7,042.28  |
| CHAMPION AMERICA                    | 413.19    |
| CMI, INC                            | 694.56    |
| GLOBAL TECHNOLOGY SYSTEMS, INC      | 146.72    |
| MARTEL ELECTRONICS, INC             | 2,119.00  |
| MASS CHIEFS OF POLICE ASSN          | 450.00    |
| MPI                                 | 135.00    |
| ROBIE CURT                          | 1,417.50  |
| SHERBURNE, INC RICHARD              | 1,300.00  |
| STAPLES CREDIT PLAN                 | 1,276.27  |
| TRASCOR-IT/HAYWOOD ASSOC., INC      | 3,758.00  |
| TRI-COUNTY LAW ENFORCEMENT OFF ASN  | 60.00     |
| VERIZON                             | 174.51    |
| VERIZON WIRELESS                    | 370.97    |
| VIVIER DONNA                        | 45.00     |
| VIVIER EDWARD                       | 250.00    |
| W.M.L.E.C.                          | 100.00    |
| WESTERN MASS CHIEFS OF POLICE ASSOC | 100.00    |
|                                     | -----     |
|                                     | 19,853.00 |
|                                     | =====     |

|                    |             |
|--------------------|-------------|
| Fire Truck Grant   | (14,100.00) |
| TRANSFER FROM TOWN | 14,100.00   |
|                    | =====       |

|                                |           |
|--------------------------------|-----------|
| Firefighter Grant              | 15,000.00 |
| Receipts                       |           |
|                                | 334.00    |
| ADAMS CO, INC L P              | 10,679.45 |
| GLEASON FIRE EQUIPMENT         | 800.00    |
| INDUSTRIAL PROTECTION SERVICES | 856.80    |
| PROFESSIONAL EQUIPMENT         |           |

|                                      |                  |
|--------------------------------------|------------------|
| ZWACK, INC                           | 2,329.75         |
|                                      | <u>15,000.00</u> |
| Fire Safety Grant<br>BALANCE         | 500.10           |
| Balance to FY06:                     | <u>500.10</u>    |
| Telecommunications Grant<br>BALANCE  | 1,500.00         |
| Balance to FY06:                     | <u>1,500.00</u>  |
| FEMA Snow Removal Grant<br>Receipts  | 6,771.48         |
| Transfer to Snow Removal             | <u>6,771.48</u>  |
| 53E 1/2 Transfer Station<br>Receipts | 2,856.00         |
| Balance to Revenue:                  | <u>2,856.00</u>  |
| Police Outside Detail<br>BALANCE     | (1,425.00)       |
| RECEIPTS                             | 9,024.50         |
|                                      | <u>7,599.50</u>  |
| AUSTIN THOMAS                        | 4,449.50         |
| RADWICH MATTHEW T.                   | 3,150.00         |
|                                      | <u>7,599.50</u>  |

Miscellaneous Expenses:

Refunds:

|                      |          |
|----------------------|----------|
| Personal Property    | 4,472.29 |
| Real Estate          | 809.91   |
| Motor Vehicle Excise | 150.72   |
| Municipal Liens      | 50.00    |

|                      |            |
|----------------------|------------|
| Temporary Loan       | 238,800.00 |
| Tax Collector Fees   | 605.00     |
| Town Clerk Agency    | 1,293.75   |
| Payroll Withholdings | 1,555.33   |
| State Assessments    | 253.00     |
| Unauthorized         | 14,500.00  |

|       |            |
|-------|------------|
| Total | 262,490.00 |
|-------|------------|