

**Schedule A All Parts
Fiscal Year 2018**

Schedule A Part 1 - General Fund Revenues and Other Financing Sources (Fund 01)

Acct. No.	Item Description	Amount
	A. Taxes	
4110	Personal Property Taxes	5,688,860
4120	Real Estate Taxes	159,350,275
4150	Excise Taxes	9,625,606
4179	Penalties and Interest	814,233
4180	In Lieu of Taxes	84,997
4191	Other Taxes - Hotel/Motel	821,477
4198	Urban Redevelopment Excises	
4199	Other Taxes	750,000
	A. TOTAL TAXES (NET OF REFUNDS)	177,135,448
	B. Charges for Services/Other Departmental Revenues	
4211	Water Charges	
4212	Other Utility Charges	
4229	Other Charges	
4243	Parking Charges	
4244	Park and Recreation Charges	114,181
4246	Sewerage Charges	
4247	Trash Collection Charges	
4248	Transit Charges	
4370	Other Department Revenue	2,086,111
	B. TOTAL CHARGES FOR SERVICES/OTHER DEPARTMENTAL REVENUES	2,200,292
	C. Licenses, Permits and Fees	
4322	Fees Retained from Tax Collection	
4400	Licenses and Permits	2,982,709
	C. TOTAL LICENSES, PERMITS AND FEES	2,982,709
	D. Federal Revenue	
4540	Unrestricted - Direct	
4580	Unrestricted - Through the State	1,673,525
	D. TOTAL FEDERAL REVENUE	1,673,525
	E. Revenues From State	
4600	State Revenue	33,301,400
	E. TOTAL REVENUES FROM STATE	33,301,400
	F. Revenues From Other Governments	
4695	Court Fines	6,962
4720	Received From the County for Services Performed	
4730	Received From Other Municipalities for Services Performed	84,104
	F. TOTAL REVENUES FROM OTHER GOVERNMENTS	91,066
	G. Special Assessments	
4750	Special Assessments	

Schedule A All Parts
Fiscal Year 2018

Acct. No.	Item Description	Amount
	G. TOTAL SPECIAL ASSESSMENTS	
	H. Fines, and Forefeitures	
4770	Fines and Forfeitures	298,454
	H. TOTAL FINES AND FORFEITURES	298,454
	I. Miscellaneous Revenues	
4800	Miscellaneous Revenues	872,849
4820	Earnings on Investments	579,924
	I. TOTAL MISCELLANEOUS REVENUES	1,452,773
	TOTAL GENERAL FUND REVENUES	219,135,667
	J. Other Financing Sources	
4990	Other Financing Sources	
	J. TOTAL OTHER FINANCING SOURCES	
	TOTAL GENERAL FUND REVENUES AND OTHER FINANCIAL SOURCES	219,135,667
	K. Interfund Operating Transfers	
4972	Transfers from Special Revenue Funds	3,990,865
4973	Transfers from Capital Projects Funds	
4975	Transfers from Enterprise Funds	2,080,610
4976	Transfers from Trust Funds	50,560
4977	Transfers from Agency Funds	
	K. TOTAL INTERFUND OPERATING TRANSFERS	6,122,035
	TOTAL GENERAL FUND REVENUES, OTHER FINANCING SOURCES, AND INTERFUND OPERATING TRANSFERS	225,257,702

Schedule A All Parts
Fiscal Year 2018

Schedule A Part 2 - General Government (100)

Acct. No.	Object of Expenditure	Legislative	Executive	Accountant Auditor	Collector	Treasurer	Law Department Town/City Counsel	Public Building/ Properties Maintenance	Assessors	Operations Support	License and Registration	Land Use	Conservation Commission	Other
5100	Salary and Wages	6,227	533,791	520,363	535,272			526,956	456,072	829,074	334,240	504,331		
5700	Expenditures	9,828	833,142	133,016	23,137	115,792		310,969	63,857	1,118,579	191,251	302,952		1,361,351
5800A	Construction													
5800B	Capital Outlay		12,914					143,350		80,079				
	TOTAL	16,055	1,379,847	653,379	558,409	115,792		981,275	519,929	2,027,732	525,491	807,283		1,361,351

Schedule A Part 2 - Public Safety (200)

Acct. No.	Object of Expenditure	Police	Fire	Emerg. Med. Services	Inspection	Other
5100	Salary and Wages	10,409,377	10,875,280		682,606	523,590
5700	Expenditures	375,686	309,163		5,891	98,747
5800A	Construction					
5800B	Capital Outlay	545,141	1,114,098			216,531
	TOTAL	11,330,204	12,298,541		688,497	838,868

Schedule A Part 2 - Education (300)

Acct. No.	Object of Expenditure	Education	Reg. School Assessment-1	Reg. School Assessment-2	Reg. School Assessment-3	Reg. School Assessment-4
5100	Salary and Wages	72,650,749				
5700	Expenditures	21,550,796				
5800A	Construction					
5800B	Capital Outlay	1,041,375				
	TOTAL	95,242,920				

Schedule A Part 2 - Public Works (400)

Acct. No.	Object of Expenditure	Hwy/Streets (Snow/Ice)	Hwy/Streets (Other)	Waste Collect/Disp	Sewer Collect/Disp	Water Distribution	Parking Garage	Street Lighting	Other
5100	Salary and Wages	224,145	1,722,657	38,872	8,758			354,322	3,157,724
5700	Expenditures	1,080,728	202,309	200,000	1,089,119				823,880
5800A	Construction								
5800B	Capital Outlay		473,666		635,791				1,745,756
	TOTAL	1,304,873	2,398,632	238,872	1,733,668			354,322	5,727,360

Schedule A Part 2 - Human Services (500)

Acct. No.	Object of Expenditure	Health Services	Clinical Services	Special Program	Veterans Services	Other
5100	Salary and Wages	189,340		378,781	119,459	
5700	Expenditures	79,409		88,642	595,429	
5800A	Construction					
5800B	Capital Outlay				1,288	
	TOTAL	268,749		467,423	716,176	

Schedule A All Parts
Fiscal Year 2018

Schedule A Part 2 - Culture and Recreation (600)

Acct. No.	Object of Expenditure	Library	Recreation	Parks	Historical Commission	Celebrations	Other
5100	Salary and Wages	1,238,607	406,137				8,277
5700	Expenditures	517,182	19,194				169
5800A	Construction						
5800B	Capital Outlay	5,138	28,884				627,970
	TOTAL	1,760,927	454,215				636,416

Schedule A Part 2 - Debt Service (700)

Acct. No.	Object of Expenditure	Retirement of Debt Principal	Interest on Long Term Debt	Interest on Short Term Debt	Other Interest
5900	Debt Service	10,043,608	7,069,119	700	84
	TOTAL	10,043,608	7,069,119	700	84

Schedule A Part 2 - Unclassified (900)

Acct. No.	Object of Expenditure	Workers Compensation	Unemployment	Health Insurance	Other Emp. Benefits	Court Judgements	Other Insurance	Intergovt. Assessments	Retirement	Other
0001	Unclassified	854,043			5,552,068	37,100	925,912	8,206,438	12,282,001	10,500
	TOTAL	854,043			5,552,068	37,100	925,912	8,206,438	12,282,001	10,500

Schedule A Part 2 - Transfers/Other Financing Uses (0001)

Acct. No.	Object of Expenditure	Amount
5960	Transfers to Other Funds	36,140,715
5990	Other Financing Uses	
	TOTAL	36,140,715

Schedule A Part 2 - Total All General Fund Expenditures

Acct. No.	Object of Expenditure	Total
	Expenditures	
5100	Salary and Wages	107,235,007
5700	Expenditures	31,500,218
5800A	Construction	
5800B	Capital Outlay	6,671,981
5900	Debt Service	17,113,511
0001	Unclassified	27,868,062
	TOTAL GENERAL FUND EXPENDITURES	190,388,779
	Other Financing Uses	
5960	Transfers to Other Funds	36,140,715
5990	Other Financing Uses	
	TOTAL TRANSFERS AND OTHER FINANCING USES	36,140,715
	TOTAL GENERAL FUND	226,529,494

Schedule A All Parts
Fiscal Year 2018

Acct. No.	Object of Expenditure	Total
	EXPENDITURES AND OTHER FINANCING USES	

Schedule A All Parts
Fiscal Year 2018

Schedule A Part 3 - Federal Grants (FG01)

Acct. No.	Item Description	General Government	Public Safety	Public Works	Education	Federal Emerg. Mgmt. Agency	Culture and Recr.	Community Development Block	Other Housing and Urban Development	Other	Total
	Revenues										
4100	Taxes and Excises										
4200	Charges for Services										
4500	Federal Revenue		49,490	210,007	3,295,165			931,558		11,000	4,497,220
4600	State Revenue										
4800	Miscellaneous Revenues										
4820	Earnings on Investments			488							488
	TOTAL REVENUES		49,490	210,495	3,295,165			931,558		11,000	4,497,708
	Other Financing Sources										
4910	Bond Proceeds										
4970	Transfers From Other Funds										
4990	Other Financing Sources										
	TOTAL OTHER FINANCING SOURCES										
	TOTAL REVENUES AND OTHER FINANCING SOURCES		49,490	210,495	3,295,165			931,558		11,000	4,497,708
	Expenditures										
5100	Salary and Wages		16,110		2,872,804			160,835		8,252	3,058,001
5700	Expenditures		5,430	170,906	345,067			7,577		3,782	532,762
5800A	Construction										
5800B	Capital Outlay		11,029					481,745			492,774
5900	Debt Service										
	TOTAL EXPENDITURES		32,569	170,906	3,217,871			650,157		12,034	4,083,537
	Other Financing Uses										
5960	Transfers to Other Funds										
5990	Other Financing Uses										
	TOTAL OTHER FINANCING USES										
	TOTAL EXPENDITURES AND OTHER FINANCING USES		32,569	170,906	3,217,871			650,157		12,034	4,083,537
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)		16,921	39,589	77,294			281,401		-1,034	414,171
0002	Fund Balance Beginning of Year		-4,853	63,686	6,451			21,561		3,308	90,153
0003	Adjustments										
0004	Fund Balance End of Year		12,068	103,275	83,745			302,962		2,274	504,324

Schedule A All Parts
Fiscal Year 2018

Schedule A Part 3 - State Grants (SG01)

Acct. No.	Item Description	General Government	Public Safety	Public Works	Education	Mass. Emerg. Mngmt. Agency	Culture and Recr.	Council on Aging	Library	Other	Total
	Revenues										
4100	Taxes and Excises										
4200	Charges for Services										
4500	Federal Revenue										
4600	State Revenue		216,750	5,496,587	2,007,392		12,700	98,771	259,449		8,091,649
4800	Miscellaneous Revenues								8,350		8,350
4820	Earnings on Investments						198		5		203
	TOTAL REVENUES		216,750	5,496,587	2,007,392		12,898	98,771	267,804		8,100,202
	Other Financing Sources										
4910	Bond Proceeds										
4970	Transfers From Other Funds										
4990	Other Financing Sources										
	TOTAL OTHER FINANCING SOURCES										
	TOTAL REVENUES AND OTHER FINANCING SOURCES		216,750	5,496,587	2,007,392		12,898	98,771	267,804		8,100,202
	Expenditures										
5100	Salary and Wages		134,143	21,119	272,871			84,870	171,706		684,709
5700	Expenditures		31,898	1,134,139	2,375,519		16,623	19,968	84,153		3,662,300
5800A	Construction										
5800B	Capital Outlay		37,815	3,548,665					41,179		3,627,659
5900	Debt Service										
	TOTAL EXPENDITURES		203,856	4,703,923	2,648,390		16,623	104,838	297,038		7,974,668
	Other Financing Uses										
5960	Transfers to Other Funds										
5990	Other Financing Uses										
	TOTAL OTHER FINANCING USES										
	TOTAL EXPENDITURES AND OTHER FINANCING USES		203,856	4,703,923	2,648,390		16,623	104,838	297,038		7,974,668
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)		12,894	792,664	-640,998		-3,725	-6,067	-29,234		125,534
0002	Fund Balance Beginning of Year	600,000	-54,397	-1,384,277	2,274,388		29,838	18,201	111,776	10,959	1,606,488
0003	Adjustments										
0004	Fund Balance End of Year	600,000	-41,503	-591,613	1,633,390		26,113	12,134	82,542	10,959	1,732,022

Schedule A All Parts
Fiscal Year 2018

Schedule A Part 3 - Receipts Reserved for Appropriation (RA01)

Acct. No.	Item Description	Education	Waterways Improvement	Wetlands Protection	Parking Meters	Ambulance	Ins. Reimb over \$150,000	Sale of Real Estate	Sale of Cemetery Lots	Other	Total
	Revenues										
4100	Taxes and Excises		22,037								22,037
4200	Charges for Services										
4500	Federal Revenue										
4600	State Revenue										
4800	Miscellaneous Revenues		239,656	31,969			16,501	631,500	39,200	191,219	1,150,045
4820	Earnings on Investments									1,251	1,251
	TOTAL REVENUES		261,693	31,969			16,501	631,500	39,200	192,470	1,173,333
	Other Financing Sources										
4910	Bond Proceeds										
4970	Transfers From Other Funds		22,195								22,195
4990	Other Financing Sources										
	TOTAL OTHER FINANCING SOURCES		22,195								22,195
	TOTAL REVENUES AND OTHER FINANCING SOURCES		283,888	31,969			16,501	631,500	39,200	192,470	1,195,528
	Expenditures										
5100	Salary and Wages			37,021							37,021
5700	Expenditures			55							55
5800A	Construction										
5800B	Capital Outlay										
5900	Debt Service										
	TOTAL EXPENDITURES			37,076							37,076
	Other Financing Uses										
5960	Transfers to Other Funds		256,250				614,659			21,000	891,909
5990	Other Financing Uses										
	TOTAL OTHER FINANCING USES		256,250				614,659			21,000	891,909
	TOTAL EXPENDITURES AND OTHER FINANCING USES		256,250	37,076			614,659			21,000	928,985
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)		27,638	-5,107			-598,158	631,500	39,200	171,470	266,543
0002	Fund Balance Beginning of Year		537,896	41,284			598,158	20,923	476,933	118,822	1,794,016
0003	Adjustments										
0004	Fund Balance End of Year		565,534	36,177				652,423	516,133	290,292	2,060,559

Schedule A All Parts
Fiscal Year 2018

Schedule A Part 3 - Revolving Funds (RF01)

Acct. No.	Item Description	Education	Athletic	Parks and Recreation	Ch. 44, 53E 1/2	Other	Total
	Revenues						
4100	Taxes and Excises						
4200	Charges for Services						
4500	Federal Revenue						
4600	State Revenue				14,578		14,578
4800	Miscellaneous Revenues	2,856,108	364,658	487,155	2,402,572		6,110,493
4820	Earnings on Investments	253					253
	TOTAL REVENUES	2,856,361	364,658	487,155	2,417,150		6,125,324
	Other Financing Sources						
4910	Bond Proceeds						
4970	Transfers From Other Funds						
4990	Other Financing Sources						
	TOTAL OTHER FINANCING SOURCES						
	TOTAL REVENUES AND OTHER FINANCING SOURCES	2,856,361	364,658	487,155	2,417,150		6,125,324
	Expenditures						
5100	Salary and Wages	846,490	57,342	216,875	411,942		1,532,649
5700	Expenditures	2,146,740	277,190	196,291	1,778,387		4,398,608
5800A	Construction						
5800B	Capital Outlay				100,000		100,000
5900	Debt Service						
	TOTAL EXPENDITURES	2,993,230	334,532	413,166	2,290,329		6,031,257
	Other Financing Uses						
5960	Transfers to Other Funds			36,394	47,894		84,288
5990	Other Financing Uses						
	TOTAL OTHER FINANCING USES			36,394	47,894		84,288
	TOTAL EXPENDITURES AND OTHER FINANCING USES	2,993,230	334,532	449,560	2,338,223		6,115,545
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	-136,869	30,126	37,595	78,927		9,779
0002	Fund Balance Beginning of Year	2,533,382	116,513	640,429	1,534,714		4,825,038
0003	Adjustments						
0004	Fund Balance End of Year	2,396,513	146,639	678,024	1,613,641		4,834,817

Schedule A All Parts
Fiscal Year 2018

Schedule A Part 3 - Other Special Revenue (OS01)

Acct. No.	Item Description	Water	Sewer	Education	School Lunch	Adult Education	Professional Development	Comm. Preserv. Act	MWPAT	Title V	Gifts and Donations	Other	Total
	Revenues												
4100	Taxes and Excises							2,392,006					2,392,006
4200	Charges for Services												
4500	Federal Revenue				1,366,256								1,366,256
4600	State Revenue				37,267			389,552				2,125,621	2,552,440
4800	Miscellaneous Revenues				1,346,830			389		226,654	268,852	1,189,993	3,032,718
4820	Earnings on Investments							57,461				13,720	71,181
	TOTAL REVENUES				2,750,353			2,839,408		226,654	268,852	3,329,334	9,414,601
	Other Financing Sources												
4910	Bond Proceeds												
4970	Transfers From Other Funds											225,309	225,309
4990	Other Financing Sources												
	TOTAL OTHER FINANCING SOURCES											225,309	225,309
	TOTAL REVENUES AND OTHER FINANCING SOURCES				2,750,353			2,839,408		226,654	268,852	3,554,643	9,639,910
	Expenditures												
5100	Salary and Wages				1,043,107						12,598	353,012	1,408,717
5700	Expenditures				1,645,997			110,937		69,913	196,296	19,628	2,042,771
5800A	Construction												
5800B	Capital Outlay							1,867,565			13,190	113,628	1,994,383
5900	Debt Service							68,098					68,098
	TOTAL EXPENDITURES				2,689,104			2,046,600		69,913	222,084	486,268	5,513,969
	Other Financing Uses												
5960	Transfers to Other Funds									176,351		2,838,317	3,014,668
5990	Other Financing Uses												
	TOTAL OTHER FINANCING USES									176,351		2,838,317	3,014,668
	TOTAL EXPENDITURES AND OTHER FINANCING USES				2,689,104			2,046,600		246,264	222,084	3,324,585	8,528,637
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)				61,249			792,808		-19,610	46,768	230,058	1,111,273
0002	Fund Balance Beginning of Year				378,490			645,420		859,999	903,701	6,894,885	9,682,495
0003	Adjustments												
0004	Fund Balance End of Year				439,739			1,438,228		840,389	950,469	7,124,943	10,793,768

**Schedule A All Parts
Fiscal Year 2018**

Schedule A Part 3 - Total All Special Revenue Funds and Expenditures

Acct. No.	Item Description	Total
Revenues		
4100	Taxes and Excises	2,414,043
4200	Charges for Services	
4500	Federal Revenue	5,863,476
4600	State Revenue	10,658,667
4800	Miscellaneous Revenues	10,301,606
4820	Earnings on Investments	73,376
	TOTAL REVENUES	29,311,168
Other Financing Sources		
4910	Bond Proceeds	
4970	Transfers From Other Funds	247,504
4990	Other Financing Sources	
	TOTAL OTHER FINANCING SOURCES	247,504
	TOTAL REVENUES AND OTHER FINANCING SOURCES	29,558,672
Expenditures		
5100	Salary and Wages	6,721,097
5700	Expenditures	10,636,496
5800A	Construction	
5800B	Capital Outlay	6,214,816
5900	Debt Service	68,098
	TOTAL EXPENDITURES	23,640,507
Other Financing Uses		
5960	Transfers to Other Funds	3,990,865
5990	Other Financing Uses	
	TOTAL OTHER FINANCING USES	3,990,865
	TOTAL EXPENDITURES AND OTHER FINANCING USES	27,631,372
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	1,927,300
0002	Fund Balance Beginning of Year	17,998,190
0003	Adjustments	
0004	Fund Balance End of Year	19,925,490

Schedule A All Parts
Fiscal Year 2018

Schedule A Part 4 - Capital Project Funds

Acct. No.	Item Description	Water	Sewer	Schools	Municipal Buildings	Landfill	Highways (Chapter 90)	Other	Total
	Revenues								
4100	Taxes and Excises								
4200	Charges for Services								
4500	Federal Revenue								
4600	State Revenue			5,756,394					5,756,394
4800	Miscellaneous Revenues		83,954		2,048,381				2,132,335
4820	Earnings on Investments								
	TOTAL REVENUES		83,954	5,756,394	2,048,381				7,888,729
	Other Financing Sources								
4910	Bond Proceeds								
4970	Transfers From Other Funds							162,669	162,669
4990	Other Financing Sources								
	TOTAL OTHER FINANCING SOURCES							162,669	162,669
	TOTAL REVENUES AND OTHER FINANCING SOURCES		83,954	5,756,394	2,048,381			162,669	8,051,398
	Expenditures								
5100	Salary and Wages								
5700	Expenditures								
5800A	Construction			15,695,666	6,557,586				22,253,252
5800B	Capital Outlay	5,428,231	7,712,745					5,821,090	18,962,066
5900	Debt Service								
	TOTAL EXPENDITURES	5,428,231	7,712,745	15,695,666	6,557,586			5,821,090	41,215,318
	Other Financing Uses								
5960	Transfers to Other Funds		296,996						296,996
5990	Other Financing Uses								
	TOTAL OTHER FINANCING USES		296,996						296,996
	TOTAL EXPENDITURES AND OTHER FINANCING USES	5,428,231	8,009,741	15,695,666	6,557,586			5,821,090	41,512,314
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	-5,428,231	-7,925,787	-9,939,272	-4,509,205			-5,658,421	-33,460,916
0002	Fund Balance Beginning of Year	4,035,565	-37,532,493	7,344,488	7,033,109	3,282		3,439,380	-15,676,669
0003	Adjustments								
0004	Fund Balance End of Year	-1,392,666	-45,458,280	-2,594,784	2,523,904	3,282		-2,219,041	-49,137,585

Schedule A All Parts
Fiscal Year 2018

Schedule A Part 5 - Enterprise Funds

Acct. No.	Item Description	Water	Sewer	Electric	Landfills	Hospital	Health Care	Airport	Harbor	Golf Courses	Public Recreation	Other	Total
	Revenues												
4100	Taxes and Excises												
4200	Charges for Services	5,158,330	4,617,353		1,627,884			2,108,678					13,512,245
4500	Federal Revenue												
4600	State Revenue							1,557,028					1,557,028
4800	Miscellaneous Revenues	521,917	2,230,446		858,080			397,672					4,008,115
4820	Earnings on Investments	94,486	10,327		15,076			3,410					123,299
	TOTAL REVENUES	5,774,733	6,858,126		2,501,040			4,066,788					19,200,687
	Other Financing Sources												
4910	Bond Proceeds												
4970	Transfers From Other Funds		296,996										296,996
4990	Other Financing Sources												
	TOTAL OTHER FINANCING SOURCES		296,996										296,996
	TOTAL REVENUES AND OTHER FINANCING SOURCES	5,774,733	7,155,122		2,501,040			4,066,788					19,497,683
	Expenditures												
5100	Salary and Wages	1,137,313	333,517		230,676			537,126					2,238,632
5700	Expenditures	893,222	2,037,945		1,930,653			1,621,532					6,483,352
5800A	Construction												
5800B	Capital Outlay	708,794	543,701		40,980			1,671,570					2,965,045
5900	Debt Service	1,568,801	2,376,906					40,230					3,985,937
	TOTAL EXPENDITURES	4,308,130	5,292,069		2,202,309			3,870,458					15,672,966
	Other Financing Uses												
5960	Transfers to Other Funds	1,297,974	347,564		309,722			215,923					2,171,183
5990	Other Financing Uses												
	TOTAL OTHER FINANCING USES	1,297,974	347,564		309,722			215,923					2,171,183
	TOTAL EXPENDITURES AND OTHER FINANCING USES	5,606,104	5,639,633		2,512,031			4,086,381					17,844,149
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	168,629	1,515,489		-10,991			-19,593					1,653,534
0002	Fund Balance Beginning of Year	3,941,703	1,656,539		1,458,317			584,995					7,641,554
0003	Adjustments												
0004	Fund Balance End of Year	4,110,332	3,172,028		1,447,326			565,402					9,295,088

Schedule A All Parts
Fiscal Year 2018

Schedule A Part 6 - Non-Expendable/Expendable Trusts (NE01)

Acct. No.	Item Description	Non-Expendable	Workers Compensation	Pension Reserve	Stabilization	Spl. Purpose Stabilization	Hlth Claim C/T Share	Hlth Claim Employee	Conservation	OPEB	Other	Total
	Revenues											
4100	Taxes and Excises											
4200	Charges for Services											
4500	Federal Revenue										-9,692	-9,692
4600	State Revenue										5,250	5,250
4800	Miscellaneous Revenues	39,200					431,712	7,794,496	1,200		656,442	8,923,050
4820	Earnings on Investments				36,787		66,308			243,331	38,215	384,641
	TOTAL REVENUES	39,200			36,787		498,020	7,794,496	1,200	243,331	690,215	9,303,249
	Other Financing Sources											
4970	Transfers From Other Funds						33,214,329			944,313	1,662,473	35,821,115
4990	Other Financing Sources											
	TOTAL OTHER FINANCING SOURCES						33,214,329			944,313	1,662,473	35,821,115
	TOTAL REVENUES AND OTHER FINANCING SOURCES	39,200			36,787		33,712,349	7,794,496	1,200	1,187,644	2,352,688	45,124,364
	Expenditures											
5100	Salary and Wages											
5700	Expenditures						32,192,914	7,794,496	2,780		763,604	40,753,794
5800A	Construction											
5800B	Capital Outlay											
5900	Debt Service											
	TOTAL EXPENDITURES						32,192,914	7,794,496	2,780		763,604	40,753,794
	Other Financing Uses											
5960	Transfers to Other Funds										50,560	50,560
5990	Other Financing Uses											
	TOTAL OTHER FINANCING USES										50,560	50,560
	TOTAL EXPENDITURES AND OTHER FINANCING USES						32,192,914	7,794,496	2,780		814,164	40,804,354
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	39,200			36,787		1,519,435		-1,580	1,187,644	1,538,524	4,320,010
0002	Fund Balance Beginning of Year	3,823,633			10,018,653		4,733,144		41,079	2,634,410	7,115,430	28,366,349
0003	Adjustments											
0004	Fund Balance End of Year	3,862,833			10,055,440		6,252,579		39,499	3,822,054	8,653,954	32,686,359

**Schedule A All Parts
Fiscal Year 2018**

Schedule A Part 7 - Agency Funds

Acct. No.	Item Description	Balance July 1,2017	Additions	Deductions	Balance June 30,2018
	Assets				
0005	Cash	1,044,592	1,900,732	1,723,194	1,222,130
0006	Accounts Receivable	-787	108,326	106,802	737
	TOTAL ASSETS	1,043,805	2,009,058	1,829,996	1,222,867
	Liabilities				
0007	Police Outside Detail	-100,837	816,647	847,564	-131,754
0008	Fire Off Duty Detail	-3,008	53,404	63,026	-12,630
0009	Tax Due State	478	219	120	577
0010	Meals Tax Due State				
0011	Licenses Due State	-402	402		
0012	Due County/Retirement Systems	8,390	350,000	300,139	58,251
0013	Guarantee Bid Deposits	782,491	258,445	101,585	939,351
0014	Unclaimed Items				
0015	Other Liabilities	356,693	1,001,931	989,552	369,072
	TOTAL LIABILITIES	1,043,805	2,481,048	2,301,986	1,222,867

Schedule A All Parts
Fiscal Year 2018

Schedule A Part 8 - Personnel Expenditures

Total Salaries and Wages as of December 31, -1 as Reported on IRS Form W-2	116,501,864
Total Number of Employees (FTE) for Calendar Year Ending December 31, -1	1831

Schedule A All Parts
Fiscal Year 2018

Schedule A Part 9 - Schedule of Cash and Investments

Acct. No.	Item Description	Cash and Investments
	FUNDS	
0016	General Fund	22,362,278
0017	Special Revenue	23,821,270
0018	Debt Service Fund	
0019	Capital Project Funds	15,493,864
0020	Enterprise Funds	10,392,269
0021	Trust Funds	36,294,707
0022	Agency Funds	1,222,129
	TOTAL ALL FUNDS	109,586,517

Schedule A All Parts
Fiscal Year 2018

Schedule A Part 10 - Schedule of Debt Outstanding, Issued and Retired this Fiscal Year

Acct. No.	Item Description	Outstanding July 1,2017	Issued this Fiscal Year	Retired this Fiscal Year	Outstanding June 30,2018	Interest this Fiscal Year
	A. General Obligation Bonds					
	Inside Debt Limit					
D001	BUILDINGS	41,400,000		1,170,000	40,230,000	1,739,139
D002	DEPARTMENT EQUIPMENT	1,960,000		415,000	1,545,000	80,392
D003	SCHOOL BUILDINGS					
D004	SCHOOL - ALL OTHER	20,385,000		1,730,000	18,655,000	821,608
D005	SEWER	17,117,610		2,577,163	14,540,447	392,342
D006	SOLID WASTE					
D007	OTHER INSIDE LIMIT	14,947,378		1,270,965	13,676,413	552,371
	TOTAL INSIDE DEBT LIMIT	95,809,988		7,163,128	88,646,860	3,585,852
	Outside Debt Limit					
D008	AIRPORT					
D009	HOSPITAL					
D010	ELECTRIC					
D011	GAS					
D012	SCHOOL BUILDINGS	92,185,000		5,390,000	86,795,000	3,890,490
D013	SEWER					
D014	SOLID WASTE	515,000		120,000	395,000	5,349
D015	WATER	11,509,805		1,065,000	10,444,805	500,508
D016	OTHER OUTSIDE LIMIT					
	TOTAL OUTSIDE DEBT LIMIT	104,209,805		6,575,000	97,634,805	4,396,347
	TOTAL LONG TERM DEBT	200,019,793		13,738,128	186,281,665	7,982,199
D023	TOTAL DEBT REFUNDING					
	B. Revenue And Nonguaranteed Bonds					
D021	REVENUE AND NONGUARANTEED BONDS					
	C. Short Term Debt					
D017	TAX ANTICIPATION NOTES					
D018	BOND ANTICIPATION NOTES	41,276,137	26,531,004		67,807,141	119,598
D019	GRANT ANTICIPATION NOTES					
D020	OTHER SHORT TERM DEBT					
	TOTAL SHORT TERM DEBT	41,276,137	26,531,004		67,807,141	119,598
	D. Other Interest					
D022	OTHER INTEREST					

Item Description	Authorized	Issued/Retired Rescinded	Unissued June 30, 2018
Authorized and Unissued - Inside Debt Limit	92,924,366	1,021,566	91,902,800
Authorized and Unissued - Outside Debt Limit	26,911,637	5,856,394	21,055,243

Schedule A All Parts
Fiscal Year 2018

Item Description	Authorized	Issued/Retired Rescinded	Unissued June 30, 2018
Total Authorized and Unissued	119,836,003	6,877,960	112,958,043

Schedule A All Parts
Fiscal Year 2018

Schedule A Part 11 - Reconciliation of Fund Equity (Retained Earnings) for the Fiscal Year End June 30, 2018

	Item Description	General	Special Revenue	Capital Projects	Enterprise	Trust	Total
1	Total Revenue	219,135,667	29,311,168	7,888,729	19,200,687	9,303,249	284,839,500
2	Total Expenditures	190,388,779	23,640,507	41,215,318	15,672,966	40,753,794	311,671,364
3	TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (LINE 1 - LINE 2)	28,746,888	5,670,661	-33,326,589	3,527,721	-31,450,545	-26,831,864
4	Transfers From Other Funds	6,122,035	247,504	162,669	296,996	35,821,115	42,650,319
5	Other Financing Sources						
6	Transfers To Other Funds	36,140,715	3,990,865	296,996	2,171,183	50,560	42,650,319
7	Other Financing Uses						
8	TOTAL OTHER FINANCING SOURCES (USES) SUM OF LINES 4 AND 5 MINUS LINES 6 AND 7	-30,018,680	-3,743,361	-134,327	-1,874,187	35,770,555	
9	TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES) (SUM OF LINES 3 AND 8)	-1,271,792	1,927,300	-33,460,916	1,653,534	4,320,010	-26,831,864
10	Fund Equity (Retained Earnings) Beginning of Year	21,142,078	17,998,190	-15,676,669	7,641,554	28,366,349	59,471,502
11	Other Adjustments						
12	TOTAL FUND EQUITY (RETAINED EARNINGS) END OF YEAR (SUM OF LINES 9 THROUGH 11)	19,870,286	19,925,490	-49,137,585	9,295,088	32,686,359	32,639,638

Schedule A All Parts
Fiscal Year 2018

Schedule A Part 12 - Personnel Expenditures

Signatures
<div>Town Accountant</div> <div>Lynne A. Barrett, Finance Director , Plymouth , lbarrett@townhall.plymouth.ma.us 508-747-1620 12/27/2018 10:08 AM</div>

Schedule A All Parts
Fiscal Year 2018

Schedule A KAR-1

Cash Balance

Fund	Balance Sheet	Schedule A	Variance
General Fund	22,362,278	22,362,278	0
Special Revenue	23,821,270	23,821,270	0
Capital Project Funds	15,493,864	15,493,864	0
Enterprise Funds	10,392,269	10,392,269	0
Trust & Agency Funds	37,516,836	37,516,836	0
Debt Service Fund		0	0
Total	109,586,517	109,586,517	0

Fund Equity Balance

Fund	Balance Sheet	Schedule A	Variance
General Fund	19,870,286	19,870,286	0
Special Revenue	19,925,490	19,925,490	0
Capital Project Funds	-49,137,585	-49,137,585	0
Enterprise Funds	9,295,088	9,295,088	0
Trust Funds	32,686,359	32,686,359	0
Total	32,639,638	32,639,638	0

Comments

Complete both sections for UMAS communities and the cash section for STAT communities.
If there are variances, they must be explained by the Accountant/Auditor.