

**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	267,556
4120	Real Estate Taxes	9,548,687
4150	Excise Taxes	536,912
4179	Penalties and Interest	30,225
4180	In Lieu of Taxes	67,522
4191	Other Taxes - Hotel/Motel	
4198	Urban Redevelopment Excises	
4199	Other Taxes	81,247
A. TOTAL TAXES (NET OF REFUNDS)		10,532,149
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	
4246	Sewerage Charges	
4247	Trash Collection Charges	
4248	Transit Charges	
4370	Other Department Revenue	23,947
B. TOTAL CHARGES FOR SERVICES/OTHER DEPARTMENTAL REVENUES		23,947
C. Licenses, Permits and Fees		
4322	Fees Retained from Tax Collection	
4400	Licenses and Permits	148,500
C. TOTAL LICENSES, PERMITS AND FEES		148,500
D. Federal Revenue		
4540	Unrestricted - Direct	
4580	Unrestricted - Through the State	
D. TOTAL FEDERAL REVENUE		
E. Revenues From State		
4600	State Revenue	697,998
E. TOTAL REVENUES FROM STATE		697,998
F. Revenues From Other Governments		
4695	Court Fines	38,543
4720	Received From the County for Services Performed	
4730	Received From Other Municipalities for Services Performed	
F. TOTAL REVENUES FROM OTHER GOVERNMENTS		38,543
G. Special Assessments		
4750	Special Assessments	

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Acct. No.	Item Description	Amount
	G. TOTAL SPECIAL ASSESSMENTS	
	H. Fines, and Forefeitures	
4770	Fines and Forfeitures	338
	H. TOTAL FINES AND FORFEITURES	338
	I. Miscellaneous Revenues	
4800	Miscellaneous Revenues	128,011
4820	Earnings on Investments	22,987
	I. TOTAL MISCELLANEOUS REVENUES	150,998
	TOTAL GENERAL FUND REVENUES	11,592,473
	J. Other Financing Sources	
4990	Other Financing Sources	
	J. TOTAL OTHER FINANCING SOURCES	
	TOTAL GENERAL FUND REVENUES AND OTHER FINANCIAL SOURCES	11,592,473
	K. Interfund Operating Transfers	
4972	Transfers from Special Revenue Funds	579,354
4973	Transfers from Capital Projects Funds	
4975	Transfers from Enterprise Funds	
4976	Transfers from Trust Funds	50
4977	Transfers from Agency Funds	
	K. TOTAL INTERFUND OPERATING TRANSFERS	579,404
	TOTAL GENERAL FUND REVENUES, OTHER FINANCING SOURCES, AND INTERFUND OPERATING TRANSFERS	12,171,877

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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	50	56,325	96,534	26,560	62,647		21,431	116,408	2,885	41,524			
5700	Expenditures	85	4,473	36,821	8,425	19,467	38,814	298,487	30,680	64,489	3,669	2,269	2,282	4,565
5800A	Construction													
5800B	Capital Outlay							536,666						
	TOTAL	135	60,798	133,355	34,985	82,114	38,814	856,584	147,088	67,374	45,193	2,269	2,282	4,565

Schedule A Part 2 - Public Safety (200)

Acct. No.	Object of Expenditure	Police	Fire	Emerg. Med. Services	Inspection	Other
5100	Salary and Wages	891,002	435,335		99,251	37,734
5700	Expenditures	97,668	257,500		2,896	167,094
5800A	Construction					
5800B	Capital Outlay	36,500				
	TOTAL	1,025,170	692,835		102,147	204,828

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	2,368,270				
5700	Expenditures	607,379	282,886	2,569,795		
5800A	Construction					
5800B	Capital Outlay	71,244	79,310	549,643		
	TOTAL	3,046,893	362,196	3,119,438		

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		29,716	284,527	34,422				3,360
5700	Expenditures		138,748	113,769	-2			9,059	25,531
5800A	Construction								
5800B	Capital Outlay			87,800					10,000
	TOTAL		168,464	486,096	34,420			9,059	38,891

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	5,321			2,842	6,000
5700	Expenditures	7,419	7,204		6,839	12,604
5800A	Construction					
5800B	Capital Outlay					
	TOTAL	12,740	7,204		9,681	18,604

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Schedule A Part 2 - Culture and Recreation (600)

Acct. No.	Object of Expenditure	Library	Recreation	Parks	Historical Commission	Celebrations	Other
5100	Salary and Wages	109,131					
5700	Expenditures	28,915	4,600		15	3,488	1,500
5800A	Construction						
5800B	Capital Outlay						
	TOTAL	138,046	4,600		15	3,488	1,500

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	286,523	49,719		
	TOTAL	286,523	49,719		

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	29,814	32,571	887,377	21,006		114,379	43,742	419,681	68,955
	TOTAL	29,814	32,571	887,377	21,006		114,379	43,742	419,681	68,955

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

Acct. No.	Object of Expenditure	Amount
5960	Transfers to Other Funds	250,000
5990	Other Financing Uses	
	TOTAL	250,000

Schedule A Part 2 - Total All General Fund Expenditures

Acct. No.	Object of Expenditure	Total
	Expenditures	
5100	Salary and Wages	4,731,275
5700	Expenditures	4,859,433
5800A	Construction	
5800B	Capital Outlay	1,371,163
5900	Debt Service	336,242
0001	Unclassified	1,617,525
	TOTAL GENERAL FUND EXPENDITURES	12,915,638
	Other Financing Uses	
5960	Transfers to Other Funds	250,000
5990	Other Financing Uses	
	TOTAL TRANSFERS AND OTHER FINANCING USES	250,000
	TOTAL GENERAL FUND	13,165,638

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

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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		8,155		123,845						132,000
4600	State Revenue										
4800	Miscellaneous Revenues										
4820	Earnings on Investments										
	TOTAL REVENUES		8,155		123,845						132,000
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		8,155		123,845						132,000
Expenditures											
5100	Salary and Wages				39,684						39,684
5700	Expenditures		5,071		59,474						64,545
5800A	Construction										
5800B	Capital Outlay										
5900	Debt Service										
	TOTAL EXPENDITURES		5,071		99,158						104,229
Other Financing Uses											
5960	Transfers to Other Funds										
5990	Other Financing Uses										
	TOTAL OTHER FINANCING USES										
	TOTAL EXPENDITURES AND OTHER FINANCING USES		5,071		99,158						104,229
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)		3,084		24,687						27,771
0002	Fund Balance Beginning of Year	102	-5,084		-15,063						-20,045
0003	Adjustments										
0004	Fund Balance End of Year	102	-2,000		9,624						7,726

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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	61,605		405	18,698		4,400	6,906	2,872	218,970	313,856
4800	Miscellaneous Revenues										
4820	Earnings on Investments						3				3
	TOTAL REVENUES	61,605		405	18,698		4,403	6,906	2,872	218,970	313,859
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	61,605		405	18,698		4,403	6,906	2,872	218,970	313,859
Expenditures											
5100	Salary and Wages				6,453					1,170	7,623
5700	Expenditures	16,206			244,080		4,774	6,906	3,767	217,800	493,533
5800A	Construction										
5800B	Capital Outlay										
5900	Debt Service										
	TOTAL EXPENDITURES	16,206			250,533		4,774	6,906	3,767	218,970	501,156
Other Financing Uses											
5960	Transfers to Other Funds										
5990	Other Financing Uses										
	TOTAL OTHER FINANCING USES										
	TOTAL EXPENDITURES AND OTHER FINANCING USES	16,206			250,533		4,774	6,906	3,767	218,970	501,156
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	45,399		405	-231,835		-371		-895		-187,297
0002	Fund Balance Beginning of Year	-41,510			3,303	5,560	3,662		6,426	51,304	28,745
0003	Adjustments										
0004	Fund Balance End of Year	3,889		405	-228,532	5,560	3,291		5,531	51,304	-158,552

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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										
4200	Charges for Services					143,064				18,150	161,214
4500	Federal Revenue										
4600	State Revenue										
4800	Miscellaneous Revenues								1,800	458,145	459,945
4820	Earnings on Investments										
	TOTAL REVENUES					143,064			1,800	476,295	621,159
Other Financing Sources											
4910	Bond Proceeds										
4970	Transfers From Other Funds									184,275	184,275
4990	Other Financing Sources										
	TOTAL OTHER FINANCING SOURCES									184,275	184,275
	TOTAL REVENUES AND OTHER FINANCING SOURCES					143,064			1,800	660,570	805,434
Expenditures											
5100	Salary and Wages										
5700	Expenditures										
5800A	Construction										
5800B	Capital Outlay										
5900	Debt Service										
	TOTAL EXPENDITURES										
Other Financing Uses											
5960	Transfers to Other Funds					100,000			2,600	434,923	537,523
5990	Other Financing Uses										
	TOTAL OTHER FINANCING USES					100,000			2,600	434,923	537,523
	TOTAL EXPENDITURES AND OTHER FINANCING USES					100,000			2,600	434,923	537,523
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)					43,064			-800	225,647	267,911
0002	Fund Balance Beginning of Year					292,928			2,600	527,332	822,860
0003	Adjustments										
0004	Fund Balance End of Year					335,992			1,800	752,979	1,090,771

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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	78,335					78,335
4500	Federal Revenue						
4600	State Revenue	111,669					111,669
4800	Miscellaneous Revenues	47		8,191	36,510	1,250	45,998
4820	Earnings on Investments						
	TOTAL REVENUES	190,051		8,191	36,510	1,250	236,002
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	190,051		8,191	36,510	1,250	236,002
Expenditures							
5100	Salary and Wages	168,836			272		169,108
5700	Expenditures	15,364		16,466	21,672	3,796	57,298
5800A	Construction						
5800B	Capital Outlay						
5900	Debt Service						
	TOTAL EXPENDITURES	184,200		16,466	21,944	3,796	226,406
Other Financing Uses							
5960	Transfers to Other Funds				185,658		185,658
5990	Other Financing Uses						
	TOTAL OTHER FINANCING USES				185,658		185,658
	TOTAL EXPENDITURES AND OTHER FINANCING USES	184,200		16,466	207,602	3,796	412,064
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	5,851		-8,275	-171,092	-2,546	-176,062
0002	Fund Balance Beginning of Year	421,300		29,688	194,964	10,764	656,716
0003	Adjustments						
0004	Fund Balance End of Year	427,151		21,413	23,872	8,218	480,654

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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												
4200	Charges for Services				26,859							169,149	196,008
4500	Federal Revenue												
4600	State Revenue				17,075								17,075
4800	Miscellaneous Revenues										28,343		28,343
4820	Earnings on Investments				21						64		85
	TOTAL REVENUES				43,955						28,407	169,149	241,511
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				43,955						28,407	169,149	241,511
Expenditures													
5100	Salary and Wages				28,452							68,391	96,843
5700	Expenditures				21,589						9,997	88,810	120,396
5800A	Construction												
5800B	Capital Outlay												
5900	Debt Service												
	TOTAL EXPENDITURES				50,041						9,997	157,201	217,239
Other Financing Uses													
5960	Transfers to Other Funds										28,500	11,948	40,448
5990	Other Financing Uses												
	TOTAL OTHER FINANCING USES										28,500	11,948	40,448
	TOTAL EXPENDITURES AND OTHER FINANCING USES				50,041						38,497	169,149	257,687
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)				-6,086						-10,090		-16,176
0002	Fund Balance Beginning of Year				13,618						705,381		718,999
0003	Adjustments												
0004	Fund Balance End of Year				7,532						695,291		702,823

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

Acct. No.	Item Description	Total
Revenues		
4100	Taxes and Excises	
4200	Charges for Services	435,557
4500	Federal Revenue	132,000
4600	State Revenue	442,600
4800	Miscellaneous Revenues	534,286
4820	Earnings on Investments	88
	TOTAL REVENUES	1,544,531
Other Financing Sources		
4910	Bond Proceeds	
4970	Transfers From Other Funds	184,275
4990	Other Financing Sources	
	TOTAL OTHER FINANCING SOURCES	184,275
	TOTAL REVENUES AND OTHER FINANCING SOURCES	1,728,806
Expenditures		
5100	Salary and Wages	313,258
5700	Expenditures	735,772
5800A	Construction	
5800B	Capital Outlay	
5900	Debt Service	
	TOTAL EXPENDITURES	1,049,030
Other Financing Uses		
5960	Transfers to Other Funds	763,629
5990	Other Financing Uses	
	TOTAL OTHER FINANCING USES	763,629
	TOTAL EXPENDITURES AND OTHER FINANCING USES	1,812,659
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	-83,853
0002	Fund Balance Beginning of Year	2,207,275
0003	Adjustments	
0004	Fund Balance End of Year	2,123,422

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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						193,256		193,256
4800	Miscellaneous Revenues								
4820	Earnings on Investments								
	TOTAL REVENUES						193,256		193,256
Other Financing Sources									
4910	Bond Proceeds							112,000	112,000
4970	Transfers From Other Funds								
4990	Other Financing Sources								
	TOTAL OTHER FINANCING SOURCES							112,000	112,000
	TOTAL REVENUES AND OTHER FINANCING SOURCES						193,256	112,000	305,256
Expenditures									
5100	Salary and Wages								
5700	Expenditures								
5800A	Construction								
5800B	Capital Outlay				2,442,006			428,466	2,870,472
5900	Debt Service								
	TOTAL EXPENDITURES				2,442,006			428,466	2,870,472
Other Financing Uses									
5960	Transfers to Other Funds								
5990	Other Financing Uses								
	TOTAL OTHER FINANCING USES								
	TOTAL EXPENDITURES AND OTHER FINANCING USES				2,442,006			428,466	2,870,472
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)				-2,442,006		193,256	-316,466	-2,565,216
0002	Fund Balance Beginning of Year			5,141	-1,140,360		-193,256	-147,601	-1,476,076
0003	Adjustments								
0004	Fund Balance End of Year			5,141	-3,582,366			-464,067	-4,041,292

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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												
4500	Federal Revenue												
4600	State Revenue												
4800	Miscellaneous Revenues												
4820	Earnings on Investments												
	TOTAL REVENUES												
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												
Expenditures													
5100	Salary and Wages												
5700	Expenditures												
5800A	Construction												
5800B	Capital Outlay												
5900	Debt Service												
	TOTAL EXPENDITURES												
Other Financing Uses													
5960	Transfers to Other Funds												
5990	Other Financing Uses												
	TOTAL OTHER FINANCING USES												
	TOTAL EXPENDITURES AND OTHER FINANCING USES												
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)												
0002	Fund Balance Beginning of Year												
0003	Adjustments												
0004	Fund Balance End of Year												

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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	3,200										3,200
4500	Federal Revenue											
4600	State Revenue											
4800	Miscellaneous Revenues								427,811		3,000	430,811
4820	Earnings on Investments				3,841				3,138		949	7,928
	TOTAL REVENUES	3,200			3,841				430,949		3,949	441,939
Other Financing Sources												
4970	Transfers From Other Funds				250,000							250,000
4990	Other Financing Sources											
	TOTAL OTHER FINANCING SOURCES				250,000							250,000
	TOTAL REVENUES AND OTHER FINANCING SOURCES	3,200			253,841				430,949		3,949	691,939
Expenditures												
5100	Salary and Wages											
5700	Expenditures								14,396		3,000	17,396
5800A	Construction											
5800B	Capital Outlay								930,000			930,000
5900	Debt Service											
	TOTAL EXPENDITURES								944,396		3,000	947,396
Other Financing Uses												
5960	Transfers to Other Funds										50	50
5990	Other Financing Uses											
	TOTAL OTHER FINANCING USES										50	50
	TOTAL EXPENDITURES AND OTHER FINANCING USES								944,396		3,050	947,446
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	3,200			253,841				-513,447		899	-255,507
0002	Fund Balance Beginning of Year	209,324			728,532				628,947		35,857	1,602,660
0003	Adjustments											
0004	Fund Balance End of Year	212,524			982,373				115,500		36,756	1,347,153

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Schedule A Part 7 - Agency Funds

Acct. No.	Item Description	Balance July 1,2017	Additions	Deductions	Balance June 30,2018
Assets					
0005	Cash	39,001	267,282	252,982	53,301
0006	Accounts Receivable				
TOTAL ASSETS		39,001	267,282	252,982	53,301
Liabilities					
0007	Police Outside Detail	-7,800	221,757	204,125	9,832
0008	Fire Off Duty Detail	1,098	7,605	7,425	1,278
0009	Tax Due State				
0010	Meals Tax Due State				
0011	Licenses Due State	1,275	5,200	4,375	2,100
0012	Due County/Retirement Systems				
0013	Guarantee Bid Deposits				
0014	Unclaimed Items				
0015	Other Liabilities	44,428	32,720	37,057	40,091
TOTAL LIABILITIES		39,001	267,282	252,982	53,301

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Schedule A Part 8 - Personnel Expenditures

Total Salaries and Wages as of December 31, -1 as Reported on IRS Form W-2	<u>4,729,161</u>
Total Number of Employees (FTE) for Calendar Year Ending December 31, -1	<u>226</u>

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Schedule A Part 9 - Schedule of Cash and Investments

Acct. No.	Item Description	Cash and Investments
	FUNDS	
0016	General Fund	2,288,638
0017	Special Revenue	2,129,047
0018	Debt Service Fund	
0019	Capital Project Funds	222,775
0020	Enterprise Funds	
0021	Trust Funds	1,473,227
0022	Agency Funds	53,301
	TOTAL ALL FUNDS	6,166,988

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	313,500		156,750	156,750	15,675
D002	DEPARTMENT EQUIPMENT					
D003	SCHOOL BUILDINGS					
D004	SCHOOL - ALL OTHER					
D005	SEWER					
D006	SOLID WASTE					
D007	OTHER INSIDE LIMIT	16,500		8,250	8,250	825
TOTAL INSIDE DEBT LIMIT		330,000		165,000	165,000	16,500
Outside Debt Limit						
D008	AIRPORT					
D009	HOSPITAL					
D010	ELECTRIC					
D011	GAS					
D012	SCHOOL BUILDINGS					
D013	SEWER					
D014	SOLID WASTE					
D015	WATER					
D016	OTHER OUTSIDE LIMIT	34,982		9,523	25,459	
TOTAL OUTSIDE DEBT LIMIT		34,982		9,523	25,459	
TOTAL LONG TERM DEBT		364,982		174,523	190,459	16,500
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	4,376,067		112,000	4,264,067	33,219
D019	GRANT ANTICIPATION NOTES		126,075		126,075	
D020	OTHER SHORT TERM DEBT					
TOTAL SHORT TERM DEBT		4,376,067	126,075	112,000	4,390,142	33,219
D. Other Interest						
D022	OTHER INTEREST					

Item Description	Authorized	Issued/Retired Rescinded	Unissued June 30, 2018
Authorized and Unissued - Inside Debt Limit			
Authorized and Unissued - Outside Debt Limit			
Total Authorized and Unissued			

**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	11,592,473	1,544,531	193,256		441,939	13,772,199
2	Total Expenditures	12,915,638	1,049,030	2,870,472		947,396	17,782,536
3	TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (LINE 1 - LINE 2)	-1,323,165	495,501	-2,677,216		-505,457	-4,010,337
4	Transfers From Other Funds	579,404	184,275			250,000	1,013,679
5	Other Financing Sources			112,000			112,000
6	Transfers To Other Funds	250,000	763,629			50	1,013,679
7	Other Financing Uses						
8	TOTAL OTHER FINANCING SOURCES (USES) SUM OF LINES 4 AND 5 MINUS LINES 6 AND 7	329,404	-579,354	112,000		249,950	112,000
9	TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES) (SUM OF LINES 3 AND 8)	-993,761	-83,853	-2,565,216		-255,507	-3,898,337
10	Fund Equity (Retained Earnings) Beginning of Year	3,082,957	2,207,275	-1,476,076		1,602,660	5,416,816
11	Other Adjustments	1					1
12	TOTAL FUND EQUITY (RETAINED EARNINGS) END OF YEAR (SUM OF LINES 9 THROUGH 11)	2,089,197	2,123,422	-4,041,292		1,347,153	1,518,480

Schedule A All Parts
Fiscal Year 2018

Schedule A Part 12 - Personnel Expenditures

Signatures

Town Accountant

June M. Poland, Accountant , Berlin , accountant@townofberlin.com 978-838-0045 | 11/1/2018 10:43 AM

Schedule A All Parts
Fiscal Year 2018

Schedule A KAR-1

Cash Balance

Fund	Balance Sheet	Schedule A	Variance
General Fund	2,288,638	2,288,638	0
Special Revenue	2,129,046	2,129,047	-1
Capital Project Funds	222,775	222,775	0
Enterprise Funds		0	0
Trust & Agency Funds	1,526,528	1,526,528	0
Debt Service Fund		0	0
Total	6,166,987	6,166,988	-1

Fund Equity Balance

Fund	Balance Sheet	Schedule A	Variance
General Fund	2,089,197	2,089,197	0
Special Revenue	2,123,424	2,123,422	2
Capital Project Funds	-4,041,292	-4,041,292	0
Enterprise Funds		0	0
Trust Funds	1,347,152	1,347,153	-1
Total	1,518,481	1,518,480	1

Comments Rounding is the differences

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.