

**Schedule A All Parts**  
**Fiscal Year 2017**

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

Acct. No.	Item Description	Amount
	<b>A. Taxes</b>	
4110	Personal Property Taxes	291,963
4120	Real Estate Taxes	10,179,325
4150	Excise Taxes	495,538
4179	Penalties and Interest	54,791
4180	In Lieu of Taxes	67,522
4191	Other Taxes - Hotel/Motel	56,942
4198	Urban Redevelopment Excises	
4199	Other Taxes	58,141
	<b>A. TOTAL TAXES (NET OF REFUNDS)</b>	<b>11,204,222</b>
	<b>B. Charges for Services/Other Departmental Revenues</b>	
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	36,381
	<b>B. TOTAL CHARGES FOR SERVICES/OTHER DEPARTMENTAL REVENUES</b>	<b>36,381</b>
	<b>C. Licenses, Permits and Fees</b>	
4322	Fees Retained from Tax Collection	
4400	Licenses and Permits	245,717
	<b>C. TOTAL LICENSES, PERMITS AND FEES</b>	<b>245,717</b>
	<b>D. Federal Revenue</b>	
4540	Unrestricted - Direct	
4580	Unrestricted - Through the State	
	<b>D. TOTAL FEDERAL REVENUE</b>	
	<b>E. Revenues From State</b>	
4600	State Revenue	714,888
	<b>E. TOTAL REVENUES FROM STATE</b>	<b>714,888</b>
	<b>F. Revenues From Other Governments</b>	
4695	Court Fines	27,065
4720	Received From the County for Services Performed	
4730	Received From Other Municipalities for Services Performed	
	<b>F. TOTAL REVENUES FROM OTHER GOVERNMENTS</b>	<b>27,065</b>
	<b>G. Special Assessments</b>	
4750	Special Assessments	

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Acct. No.	Item Description	Amount
	<b>G. TOTAL SPECIAL ASSESSMENTS</b>	
	<b>H. Fines, and Forefeitures</b>	
4770	Fines and Forfeitures	1,943
	<b>H. TOTAL FINES AND FORFEITURES</b>	<b>1,943</b>
	<b>I. Miscellaneous Revenues</b>	
4800	Miscellaneous Revenues	3,428
4820	Earnings on Investments	18,796
	<b>I. TOTAL MISCELLANEOUS REVENUES</b>	<b>22,224</b>
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>12,252,440</b>
	<b>J. Other Financing Sources</b>	
4990	Other Financing Sources	
	<b>J. TOTAL OTHER FINANCING SOURCES</b>	
	<b>TOTAL GENERAL FUND REVENUES AND OTHER FINANCIAL SOURCES</b>	<b>12,252,440</b>
	<b>K. Interfund Operating Transfers</b>	
4972	Transfers from Special Revenue Funds	1,220,835
4973	Transfers from Capital Projects Funds	
4975	Transfers from Enterprise Funds	
4976	Transfers from Trust Funds	
4977	Transfers from Agency Funds	
	<b>K. TOTAL INTERFUND OPERATING TRANSFERS</b>	<b>1,220,835</b>
	<b>TOTAL GENERAL FUND REVENUES, OTHER FINANCING SOURCES, AND INTERFUND OPERATING TRANSFERS</b>	<b>13,473,275</b>

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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	49,121	84,435	25,985	54,031		13,345	120,098	2,820	39,801			
5700	Expenditures	85	5,262	36,136	17,941	28,335	60,590	150,311	42,371	53,977	3,521	2,542	556	11,464
5800A	Construction													
5800B	Capital Outlay		65,509					12,722		18,487				
	TOTAL	135	119,892	120,571	43,926	82,366	60,590	176,378	162,469	75,284	43,322	2,542	556	11,464

Schedule A Part 2 - Public Safety (200)

Acct. No.	Object of Expenditure	Police	Fire	Emerg. Med. Services	Inspection	Other
5100	Salary and Wages	860,678	355,131		115,387	119,116
5700	Expenditures	85,580	113,406	271	5,649	103,309
5800A	Construction					
5800B	Capital Outlay	40,545	75,575			3,053
	TOTAL	986,803	544,112	271	121,036	225,478

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	2,224,180				
5700	Expenditures	571,338	412,659	2,604,399		
5800A	Construction					
5800B	Capital Outlay	61,329	100,761	534,895		
	TOTAL	2,856,847	513,420	3,139,294		

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	39,010	292,605	33,171					3,360
5700	Expenditures	141,220	143,919	10,379				9,982	28,254
5800A	Construction								
5800B	Capital Outlay		74,823						10,000
	TOTAL	180,230	511,347	43,550				9,982	41,614

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	5,165		4,180	2,778	
5700	Expenditures	449	9,738	5,000	9,817	3,000
5800A	Construction					
5800B	Capital Outlay					
	TOTAL	5,614	9,738	9,180	12,595	3,000

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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	102,562					
5700	Expenditures	28,335	3,400		557	3,047	1,250
5800A	Construction						
5800B	Capital Outlay	3,604					
	TOTAL	134,501	3,400		557	3,047	1,250

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	359,523	24,900		
	TOTAL	359,523	24,900		

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	31,833	49,692	786,657	36,106		114,850	40,329	372,177	66,576
	TOTAL	31,833	49,692	786,657	36,106		114,850	40,329	372,177	66,576

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

Acct. No.	Object of Expenditure	Amount
5960	Transfers to Other Funds	179,069
5990	Other Financing Uses	
	TOTAL	179,069

Schedule A Part 2 - Total All General Fund Expenditures

Acct. No.	Object of Expenditure	Total
	Expenditures	
5100	Salary and Wages	4,547,009
5700	Expenditures	4,708,049
5800A	Construction	
5800B	Capital Outlay	1,001,303
5900	Debt Service	384,423
0001	Unclassified	1,498,220
	TOTAL GENERAL FUND EXPENDITURES	12,139,004
	Other Financing Uses	
5960	Transfers to Other Funds	179,069
5990	Other Financing Uses	
	TOTAL TRANSFERS AND OTHER FINANCING USES	179,069
	TOTAL GENERAL FUND	12,318,073

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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				66,075						66,075
4600	State Revenue										
4800	Miscellaneous Revenues										
4820	Earnings on Investments										
	TOTAL REVENUES				66,075						66,075
	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				66,075						66,075
	Expenditures										
5100	Salary and Wages				23,019						23,019
5700	Expenditures		5,084		86,110						91,194
5800A	Construction										
5800B	Capital Outlay										
5900	Debt Service										
	TOTAL EXPENDITURES		5,084		109,129						114,213
	Other Financing Uses										
5960	Transfers to Other Funds										
5990	Other Financing Uses										
	TOTAL OTHER FINANCING USES										
	TOTAL EXPENDITURES AND OTHER FINANCING USES		5,084		109,129						114,213
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)		-5,084		-43,054						-48,138
0002	Fund Balance Beginning of Year	102			27,991						28,093
0003	Adjustments										
0004	Fund Balance End of Year	102	-5,084		-15,063						-20,045

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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	31,833	21,595		5,589		4,400	7,120	3,266		73,803
4800	Miscellaneous Revenues										
4820	Earnings on Investments						2				2
	TOTAL REVENUES	31,833	21,595		5,589		4,402	7,120	3,266		73,805
	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	31,833	21,595		5,589		4,402	7,120	3,266		73,805
	Expenditures										
5100	Salary and Wages	980	4,758		831						6,569
5700	Expenditures	72,363	2,587		3,779		4,373	7,127	438		90,667
5800A	Construction										
5800B	Capital Outlay										
5900	Debt Service										
	TOTAL EXPENDITURES	73,343	7,345		4,610		4,373	7,127	438		97,236
	Other Financing Uses										
5960	Transfers to Other Funds		508								508
5990	Other Financing Uses										
	TOTAL OTHER FINANCING USES		508								508
	TOTAL EXPENDITURES AND OTHER FINANCING USES	73,343	7,853		4,610		4,373	7,127	438		97,744
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	-41,510	13,742		979		29	-7	2,828		-23,939
0002	Fund Balance Beginning of Year		-13,742		2,325	5,560	3,634	7	3,598	51,304	52,686
0003	Adjustments				-1		-1				-2
0004	Fund Balance End of Year	-41,510			3,303	5,560	3,662		6,426	51,304	28,745

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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					98,695			1,800		100,495
4500	Federal Revenue										
4600	State Revenue										
4800	Miscellaneous Revenues									433,941	433,941
4820	Earnings on Investments										
	TOTAL REVENUES					98,695			1,800	433,941	534,436
	Other Financing Sources										
4910	Bond Proceeds										
4970	Transfers From Other Funds									54,295	54,295
4990	Other Financing Sources										
	TOTAL OTHER FINANCING SOURCES									54,295	54,295
	TOTAL REVENUES AND OTHER FINANCING SOURCES					98,695			1,800	488,236	588,731
	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					125,000			800	574,906	700,706
5990	Other Financing Uses										
	TOTAL OTHER FINANCING USES					125,000			800	574,906	700,706
	TOTAL EXPENDITURES AND OTHER FINANCING USES					125,000			800	574,906	700,706
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)					-26,305			1,000	-86,670	-111,975
0002	Fund Balance Beginning of Year					319,233			1,600	614,002	934,835
0003	Adjustments										
0004	Fund Balance End of Year					292,928			2,600	527,332	822,860



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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	75,143					75,143
4500	Federal Revenue						
4600	State Revenue	159,852					159,852
4800	Miscellaneous Revenues	562		16,096	119,980	3,702	140,340
4820	Earnings on Investments						
	TOTAL REVENUES	235,557		16,096	119,980	3,702	375,335
	Other Financing Sources						
4910	Bond Proceeds						
4970	Transfers From Other Funds				62,219		62,219
4990	Other Financing Sources						
	TOTAL OTHER FINANCING SOURCES				62,219		62,219
	TOTAL REVENUES AND OTHER FINANCING SOURCES	235,557		16,096	182,199	3,702	437,554
	Expenditures						
5100	Salary and Wages	167,491			7,620		175,111
5700	Expenditures	32,204		16,311	20,058	3,087	71,660
5800A	Construction						
5800B	Capital Outlay						
5900	Debt Service						
	TOTAL EXPENDITURES	199,695		16,311	27,678	3,087	246,771
	Other Financing Uses						
5960	Transfers to Other Funds						
5990	Other Financing Uses						
	TOTAL OTHER FINANCING USES						
	TOTAL EXPENDITURES AND OTHER FINANCING USES	199,695		16,311	27,678	3,087	246,771
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	35,862		-215	154,521	615	190,783
0002	Fund Balance Beginning of Year	385,438		29,903	40,443	10,149	465,933
0003	Adjustments						
0004	Fund Balance End of Year	421,300		29,688	194,964	10,764	656,716

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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				30,360								30,360
4500	Federal Revenue												
4600	State Revenue				17,753								17,753
4800	Miscellaneous Revenues										12,116	140,301	152,417
4820	Earnings on Investments				30						39		69
	TOTAL REVENUES				48,143						12,155	140,301	200,599
	Other Financing Sources												
4910	Bond Proceeds												
4970	Transfers From Other Funds										6,728		6,728
4990	Other Financing Sources												
	TOTAL OTHER FINANCING SOURCES										6,728		6,728
	TOTAL REVENUES AND OTHER FINANCING SOURCES				48,143						18,883	140,301	207,327
	Expenditures												
5100	Salary and Wages				25,959							130,187	156,146
5700	Expenditures				22,497						17,067		39,564
5800A	Construction												
5800B	Capital Outlay												
5900	Debt Service												
	TOTAL EXPENDITURES				48,456						17,067	130,187	195,710
	Other Financing Uses												
5960	Transfers to Other Funds										695,659	10,114	705,773
5990	Other Financing Uses												
	TOTAL OTHER FINANCING USES										695,659	10,114	705,773
	TOTAL EXPENDITURES AND OTHER FINANCING USES				48,456						712,726	140,301	901,483
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)				-313						-693,843		-694,156
0002	Fund Balance Beginning of Year				13,930						1,399,224		1,413,154
0003	Adjustments				1								1
0004	Fund Balance End of Year				13,618						705,381		718,999

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

Acct. No.	Item Description	Total
<b>Revenues</b>		
4100	Taxes and Excises	
4200	Charges for Services	205,998
4500	Federal Revenue	66,075
4600	State Revenue	251,408
4800	Miscellaneous Revenues	726,698
4820	Earnings on Investments	71
	<b>TOTAL REVENUES</b>	<b>1,250,250</b>
<b>Other Financing Sources</b>		
4910	Bond Proceeds	
4970	Transfers From Other Funds	123,242
4990	Other Financing Sources	
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>123,242</b>
	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>1,373,492</b>
<b>Expenditures</b>		
5100	Salary and Wages	360,845
5700	Expenditures	293,085
5800A	Construction	
5800B	Capital Outlay	
5900	Debt Service	
	<b>TOTAL EXPENDITURES</b>	<b>653,930</b>
<b>Other Financing Uses</b>		
5960	Transfers to Other Funds	1,406,987
5990	Other Financing Uses	
	<b>TOTAL OTHER FINANCING USES</b>	<b>1,406,987</b>
	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>2,060,917</b>
	<b>Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)</b>	<b>-687,425</b>
<b>0002</b>	<b>Fund Balance Beginning of Year</b>	<b>2,894,701</b>
0003	Adjustments	-1
<b>0004</b>	<b>Fund Balance End of Year</b>	<b>2,207,275</b>

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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								
4800	Miscellaneous Revenues								
4820	Earnings on Investments								
	TOTAL REVENUES								
	Other Financing Sources								
4910	Bond Proceeds								
4970	Transfers From Other Funds							123,933	123,933
4990	Other Financing Sources								
	TOTAL OTHER FINANCING SOURCES							123,933	123,933
	TOTAL REVENUES AND OTHER FINANCING SOURCES							123,933	123,933
	Expenditures								
5100	Salary and Wages								
5700	Expenditures								
5800A	Construction								
5800B	Capital Outlay				1,276,873		193,256	271,534	1,741,663
5900	Debt Service								
	TOTAL EXPENDITURES				1,276,873		193,256	271,534	1,741,663
	Other Financing Uses								
5960	Transfers to Other Funds								
5990	Other Financing Uses								
	TOTAL OTHER FINANCING USES								
	TOTAL EXPENDITURES AND OTHER FINANCING USES				1,276,873		193,256	271,534	1,741,663
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)				-1,276,873		-193,256	-147,601	-1,617,730
0002	Fund Balance Beginning of Year			5,141	136,512				141,653
0003	Adjustments				1				1
0004	Fund Balance End of Year			5,141	-1,140,360		-193,256	-147,601	-1,476,076

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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											
4500	Federal Revenue											
4600	State Revenue											
4800	Miscellaneous Revenues	7,200							50,000		3,000	60,200
4820	Earnings on Investments				2,477				4,943		643	8,063
	TOTAL REVENUES	7,200			2,477				54,943		3,643	68,263
	Other Financing Sources											
4970	Transfers From Other Funds				118,046							118,046
4990	Other Financing Sources											
	TOTAL OTHER FINANCING SOURCES				118,046							118,046
	TOTAL REVENUES AND OTHER FINANCING SOURCES	7,200			120,523				54,943		3,643	186,309
	Expenditures											
5100	Salary and Wages											
5700	Expenditures								63,877		6,106	69,983
5800A	Construction											
5800B	Capital Outlay								612,500			612,500
5900	Debt Service											
	TOTAL EXPENDITURES								676,377		6,106	682,483
	Other Financing Uses											
5960	Transfers to Other Funds											
5990	Other Financing Uses											
	TOTAL OTHER FINANCING USES											
	TOTAL EXPENDITURES AND OTHER FINANCING USES								676,377		6,106	682,483
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	7,200			120,523				-621,434		-2,463	-496,174
0002	Fund Balance Beginning of Year	202,124			608,009				1,250,382		38,320	2,098,835
0003	Adjustments								-1			-1
0004	Fund Balance End of Year	209,324			728,532				628,947		35,857	1,602,660

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**Schedule A Part 7 - Agency Funds**

Acct. No.	Item Description	Balance July 1,2016	Additions	Deductions	Balance June 30,2017
	<b>Assets</b>				
0005	Cash	24,559	332,376	317,934	39,001
0006	Accounts Receivable				
	<b>TOTAL ASSETS</b>	<b>24,559</b>	<b>332,376</b>	<b>317,934</b>	<b>39,001</b>
	<b>Liabilities</b>				
0007	Police Outside Detail	-18,111	296,810	286,499	-7,800
0008	Fire Off Duty Detail	908	5,600	5,410	1,098
0009	Tax Due State				
0010	Meals Tax Due State				
0011	Licenses Due State	1,500	4,750	4,975	1,275
0012	Due County/Retirement Systems				
0013	Guarantee Bid Deposits				
0014	Unclaimed Items				
0015	Other Liabilities	40,262	25,216	21,050	44,428
	<b>TOTAL LIABILITIES</b>	<b>24,559</b>	<b>332,376</b>	<b>317,934</b>	<b>39,001</b>

Schedule A All Parts  
Fiscal Year 2017

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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	4,309,679
Total Number of Employees (FTE) for Calendar Year Ending December 31, -1	255



Schedule A All Parts  
Fiscal Year 2017

Schedule A Part 9 - Schedule of Cash and Investments

Acct. No.	Item Description	Cash and Investments
	FUNDS	
0016	General Fund	3,278,400
0017	Special Revenue	2,207,276
0018	Debt Service Fund	
0019	Capital Project Funds	2,899,991
0020	Enterprise Funds	
0021	Trust Funds	1,602,660
0022	Agency Funds	39,001
	TOTAL ALL FUNDS	10,027,328

**Schedule A All Parts  
Fiscal Year 2017**

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

Acct. No.	Item Description	Outstanding July 1,2016	Issued this Fiscal Year	Retired this Fiscal Year	Outstanding June 30,2017	Interest this Fiscal Year
	<b>A. General Obligation Bonds</b>					
	<b>Inside Debt Limit</b>					
D001	BUILDINGS	479,750		166,250	313,500	22,325
D002	DEPARTMENT EQUIPMENT					
D003	SCHOOL BUILDINGS					
D004	SCHOOL - ALL OTHER					
D005	SEWER					
D006	SOLID WASTE					
D007	OTHER INSIDE LIMIT	25,250		8,750	16,500	1,175
	<b>TOTAL INSIDE DEBT LIMIT</b>	<b>505,000</b>		<b>175,000</b>	<b>330,000</b>	<b>23,500</b>
	<b>Outside Debt Limit</b>					
D008	AIRPORT					
D009	HOSPITAL					
D010	ELECTRIC					
D011	GAS					
D012	SCHOOL BUILDINGS					
D013	SEWER					
D014	SOLID WASTE					
D015	WATER					
D016	OTHER OUTSIDE LIMIT	44,505		9,523	34,982	
	<b>TOTAL OUTSIDE DEBT LIMIT</b>	<b>44,505</b>		<b>9,523</b>	<b>34,982</b>	
	<b>TOTAL LONG TERM DEBT</b>	<b>549,505</b>		<b>184,523</b>	<b>364,982</b>	<b>23,500</b>
D023	TOTAL DEBT REFUNDING					
	<b>B. Revenue And Nonguaranteed Bonds</b>					
D021	REVENUE AND NONGUARANTEED BONDS					
	<b>C. Short Term Debt</b>					
D017	TAX ANTICIPATION NOTES					
D018	BOND ANTICIPATION NOTES	175,000	4,376,067	175,000	4,376,067	1,400
D019	GRANT ANTICIPATION NOTES					
D020	OTHER SHORT TERM DEBT					
	<b>TOTAL SHORT TERM DEBT</b>	<b>175,000</b>	<b>4,376,067</b>	<b>175,000</b>	<b>4,376,067</b>	<b>1,400</b>
	<b>D. Other Interest</b>					
D022	OTHER INTEREST					

Item Description	Authorized	Issued/Retired Rescinded	Unissued June 30, 2017
<b>Authorized and Unissued - Inside Debt Limit</b>			
<b>Authorized and Unissued - Outside Debt Limit</b>			
<b>Total Authorized and Unissued</b>			

**Schedule A All Parts  
Fiscal Year 2017**

**Schedule A Part 11 - Reconciliation of Fund Equity (Retained Earnings) for the Fiscal Year End June 30, 2017**

	Item Description	General	Special Revenue	Capital Projects	Enterprise	Trust	Total
1	Total Revenue	12,252,440	1,250,250			68,263	13,570,953
2	Total Expenditures	12,139,004	653,930	1,741,663		682,483	15,217,080
3	<b>TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (LINE 1 - LINE 2)</b>	<b>113,436</b>	<b>596,320</b>	<b>-1,741,663</b>		<b>-614,220</b>	<b>-1,646,127</b>
4	Transfers From Other Funds	1,220,835	123,242	123,933		118,046	1,586,056
5	Other Financing Sources						
6	Transfers To Other Funds	179,069	1,406,987				1,586,056
7	Other Financing Uses						
8	<b>TOTAL OTHER FINANCING SOURCES (USES) SUM OF LINES 4 AND 5 MINUS LINES 6 AND 7</b>	<b>1,041,766</b>	<b>-1,283,745</b>	<b>123,933</b>		<b>118,046</b>	
9	<b>TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES) (SUM OF LINES 3 AND 8)</b>	<b>1,155,202</b>	<b>-687,425</b>	<b>-1,617,730</b>		<b>-496,174</b>	<b>-1,646,127</b>
10	Fund Equity (Retained Earnings) Beginning of Year	1,927,754	2,894,701	141,653		2,098,835	7,062,943
11	Other Adjustments	1	-1	1		-1	
12	<b>TOTAL FUND EQUITY (RETAINED EARNINGS) END OF YEAR (SUM OF LINES 9 THROUGH 11)</b>	<b>3,082,957</b>	<b>2,207,275</b>	<b>-1,476,076</b>		<b>1,602,660</b>	<b>5,416,816</b>

Schedule A All Parts  
Fiscal Year 2017

Schedule A Part 12 - Personnel Expenditures

Signatures
Town Accountant  June M. Poland, Accountant , Berlin , accountant@townofberlin.com 978-838-0045   10/10/2017 12:52 PM

Comments
Part 10 Debt. Our Treasurer did temp borrowing for Highway Arch and paid it off the following year. Never did "perm" borrowing. It was paid for through the line item to pay off princ debt.

**Schedule A All Parts**  
**Fiscal Year 2017**

**Schedule A KAR-1**

**Cash Balance**

<b>Fund</b>	<b>Balance Sheet</b>	<b>Schedule A</b>	<b>Variance</b>
General Fund	3,278,400	3,278,400	0
Special Revenue	2,207,276	2,207,276	0
Capital Project Funds	2,899,991	2,899,991	0
Enterprise Funds		0	0
Trust & Agency Funds	1,641,661	1,641,661	0
Debt Service Fund		0	0
<b>Total</b>	<b>10,027,328</b>	<b>10,027,328</b>	<b>0</b>

**Fund Equity Balance**

<b>Fund</b>	<b>Balance Sheet</b>	<b>Schedule A</b>	<b>Variance</b>
General Fund	3,082,957	3,082,957	0
Special Revenue	2,207,275	2,207,275	0
Capital Project Funds	-1,476,076	-1,476,076	0
Enterprise Funds		0	0
Trust Funds	1,602,660	1,602,660	0
<b>Total</b>	<b>5,416,816</b>	<b>5,416,816</b>	<b>0</b>

**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.