

Schedule A All Parts

Fiscal Year 2016

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

Acct. No.	Item Description	Amount
A. Taxes		
4110	Personal Property Taxes	1,284,747
4120	Real Estate Taxes	28,444,538
4150	Excise Taxes	1,633,985
4179	Penalties and Interest	260,351
4180	In Lieu of Taxes	48,886
4191	Other Taxes - Hotel/Motel	271,008
4198	Urban Redevelopment Excises	
4199	Other Taxes	327,973
A. TOTAL TAXES (NET OF REFUNDS)		32,271,488
B. Charges for Services/Other Departmental Revenues		
4211	Water Charges	
4212	Other Utility Charges	
4229	Other Charges	
4243	Parking Charges	130,920
4244	Park and Recreation Charges	
4246	Sewerage Charges	
4247	Trash Collection Charges	509,478
4248	Transit Charges	
4370	Other Department Revenue	192,651
B. TOTAL CHARGES FOR SERVICES/OTHER DEPARTMENTAL REVENUES		833,049
C. Licenses, Permits and Fees		
4322	Fees Retained from Tax Collection	
4400	Licenses and Permits	777,664
C. TOTAL LICENSES, PERMITS AND FEES		777,664
D. Federal Revenue		
4540	Unrestricted - Direct	368,598
4580	Unrestricted - Through the State	
D. TOTAL FEDERAL REVENUE		368,598
E. Revenues From State		
4600	State Revenue	16,023,715
E. TOTAL REVENUES FROM STATE		16,023,715
F. Revenues From Other Governments		
4695	Court Fines	85,350
4720	Received From the County for Services Performed	
4730	Received From Other Municipalities for Services Performed	
F. TOTAL REVENUES FROM OTHER GOVERNMENTS		85,350
G. Special Assessments		
4750	Special Assessments	95,997

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Acct. No.	Item Description	Amount
	G. TOTAL SPECIAL ASSESSMENTS	95,997
	H. Fines, and Forefeitures	
4770	Fines and Forfeitures	72,711
	H. TOTAL FINES AND FORFEITURES	72,711
	I. Miscellaneous Revenues	
4800	Miscellaneous Revenues	1,090,624
4820	Earnings on Investments	19,295
	I. TOTAL MISCELLANEOUS REVENUES	1,109,919
	TOTAL GENERAL FUND REVENUES	51,638,491
	J. Other Financing Sources	
4990	Other Financing Sources	
	J. TOTAL OTHER FINANCING SOURCES	
	TOTAL GENERAL FUND REVENUES AND OTHER FINANCIAL SOURCES	51,638,491
	K. Interfund Operating Transfers	
4972	Transfers from Special Revenue Funds	412,995
4973	Transfers from Capital Projects Funds	85,636
4975	Transfers from Enterprise Funds	589,040
4976	Transfers from Trust Funds	2,142,110
4977	Transfers from Agency Funds	
	K. TOTAL INTERFUND OPERATING TRANSFERS	3,229,781
	TOTAL GENERAL FUND REVENUES, OTHER FINANCING SOURCES, AND INTERFUND OPERATING TRANSFERS	54,868,272

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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	40,881	250,942	170,961		338,981		412,793	97,432	327,199	208,418	116,064		79,192
5700	Expenditures	4,949	13,664	197,818		124,305	138,711	230,394	74,390	265,708	31,262	16,312	185	741,560
5800A	Construction													
5800B	Capital Outlay													
	TOTAL	45,830	264,606	368,779		463,286	138,711	643,187	171,822	592,907	239,680	132,376	185	820,752

Schedule A Part 2 - Public Safety (200)

Acct. No.	Object of Expenditure	Police	Fire	Emerg. Med. Services	Inspection	Other
5100	Salary and Wages	2,696,564	1,994,770		200,521	571,127
5700	Expenditures	226,761	202,735		103,784	65,607
5800A	Construction					
5800B	Capital Outlay	170,342	62,732			
	TOTAL	3,093,667	2,260,237		304,305	636,734

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	14,020,364				
5700	Expenditures	3,673,284	1,136,417			
5800A	Construction					
5800B	Capital Outlay	60,291				
	TOTAL	17,753,939	1,136,417			

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		845,513	419,325	235,251				
5700	Expenditures		477,548	126,740	373,787				
5800A	Construction								
5800B	Capital Outlay								
	TOTAL		1,323,061	546,065	609,038				

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	164,962			156,413	136,710
5700	Expenditures	6,563			410,508	15,179
5800A	Construction					
5800B	Capital Outlay					
	TOTAL	171,525			566,921	151,889

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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	553,385	132,590				
5700	Expenditures	108,274	5,000				
5800A	Construction						
5800B	Capital Outlay						
	TOTAL	661,659	137,590				

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	2,729,001	1,310,514	16,404	
	TOTAL	2,729,001	1,310,514	16,404	

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	200,427		6,371,701	460,343		400,376	3,930,390	3,368,058	
	TOTAL	200,427		6,371,701	460,343		400,376	3,930,390	3,368,058	

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

Acct. No.	Object of Expenditure	Amount
5960	Transfers to Other Funds	2,918,887
5990	Other Financing Uses	
	TOTAL	2,918,887

Schedule A Part 2 - Total All General Fund Expenditures

Acct. No.	Object of Expenditure	Total
	Expenditures	
5100	Salary and Wages	24,170,358
5700	Expenditures	8,771,445
5800A	Construction	
5800B	Capital Outlay	293,365
5900	Debt Service	4,055,919
0001	Unclassified	14,731,295
	TOTAL GENERAL FUND EXPENDITURES	52,022,382
	Other Financing Uses	
5960	Transfers to Other Funds	2,918,887
5990	Other Financing Uses	
	TOTAL TRANSFERS AND OTHER FINANCING USES	2,918,887
	TOTAL GENERAL FUND	54,941,269

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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		129,317		1,577,774			708,095	43,294	3,251,178	5,709,658
4600	State Revenue										
4800	Miscellaneous Revenues										
4820	Earnings on Investments							311	136		447
	TOTAL REVENUES		129,317		1,577,774			708,406	43,430	3,251,178	5,710,105
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		129,317		1,577,774			708,406	43,430	3,251,178	5,710,105
Expenditures											
5100	Salary and Wages		141,246		1,322,787			134,559			1,598,592
5700	Expenditures		6,755		270,771			468,114	56,926	3,023,161	3,825,727
5800A	Construction										
5800B	Capital Outlay		6,749					335,400			342,149
5900	Debt Service									9,909	9,909
	TOTAL EXPENDITURES		154,750		1,593,558			938,073	56,926	3,033,070	5,776,377
Other Financing Uses											
5960	Transfers to Other Funds										
5990	Other Financing Uses										
	TOTAL OTHER FINANCING USES										
	TOTAL EXPENDITURES AND OTHER FINANCING USES		154,750		1,593,558			938,073	56,926	3,033,070	5,776,377
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)		-25,433		-15,784			-229,667	-13,496	218,108	-66,272
0002	Fund Balance Beginning of Year		18,296		-67,433			61,553	114,692	-1,691,161	-1,564,053
0003	Adjustments										
0004	Fund Balance End of Year		-7,137		-83,217			-168,114	101,196	-1,473,053	-1,630,325

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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		71,744		1,853,369		202,322	36,630	35,439	933,438	3,132,942
4800	Miscellaneous Revenues										
4820	Earnings on Investments						78				78
	TOTAL REVENUES		71,744		1,853,369		202,400	36,630	35,439	933,438	3,133,020
Other Financing Sources											
4910	Bond Proceeds										
4970	Transfers From Other Funds				152,040		14,500			73,500	240,040
4990	Other Financing Sources										
	TOTAL OTHER FINANCING SOURCES				152,040		14,500			73,500	240,040
	TOTAL REVENUES AND OTHER FINANCING SOURCES		71,744		2,005,409		216,900	36,630	35,439	1,006,938	3,373,060
Expenditures											
5100	Salary and Wages		73,494		812,384		208	30,238		6,049	922,373
5700	Expenditures		6,832		901,914		32,781	6,392	28,807	429,064	1,405,790
5800A	Construction										
5800B	Capital Outlay						503,003		12,726	414,765	930,494
5900	Debt Service										
	TOTAL EXPENDITURES		80,326		1,714,298		535,992	36,630	41,533	849,878	3,258,657
Other Financing Uses											
5960	Transfers to Other Funds				152,040			8,076			160,116
5990	Other Financing Uses										
	TOTAL OTHER FINANCING USES				152,040			8,076			160,116
	TOTAL EXPENDITURES AND OTHER FINANCING USES		80,326		1,866,338		535,992	44,706	41,533	849,878	3,418,773
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)		-8,582		139,071		-319,092	-8,076	-6,094	157,060	-45,713
0002	Fund Balance Beginning of Year		19,104		555,946		15,525	8,076	11,726	45,396	655,773
0003	Adjustments										
0004	Fund Balance End of Year		10,522		695,017		-303,567		5,632	202,456	610,060

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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 \$20,000	Sale of Real Estate	Sale of Cemetery Lots	Other	Total
Revenues											
4100	Taxes and Excises										
4200	Charges for Services										
4500	Federal Revenue										
4600	State Revenue										
4800	Miscellaneous Revenues			2,550	440,652					132,131	575,333
4820	Earnings on Investments										
	TOTAL REVENUES			2,550	440,652					132,131	575,333
Other Financing Sources											
4910	Bond Proceeds										
4970	Transfers From Other Funds									20,823	20,823
4990	Other Financing Sources										
	TOTAL OTHER FINANCING SOURCES									20,823	20,823
	TOTAL REVENUES AND OTHER FINANCING SOURCES			2,550	440,652					152,954	596,156
Expenditures											
5100	Salary and Wages										
5700	Expenditures				900			1,604		43,699	46,203
5800A	Construction										
5800B	Capital Outlay									37,575	37,575
5900	Debt Service										
	TOTAL EXPENDITURES				900			1,604		81,274	83,778
Other Financing Uses											
5960	Transfers to Other Funds				200,000		20,823			1,800	222,623
5990	Other Financing Uses										
	TOTAL OTHER FINANCING USES				200,000		20,823			1,800	222,623
	TOTAL EXPENDITURES AND OTHER FINANCING USES				200,900		20,823	1,604		83,074	306,401
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)			2,550	239,752		-20,823	-1,604		69,880	289,755
0002	Fund Balance Beginning of Year			33,551	301,035		20,823	99,410		14,713	469,532
0003	Adjustments										
0004	Fund Balance End of Year			36,101	540,787			97,806		84,593	759,287

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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						
4500	Federal Revenue						
4600	State Revenue	703,431					703,431
4800	Miscellaneous Revenues	417,659	18,766	246,145	1,104,507	590,552	2,377,629
4820	Earnings on Investments			293			293
	TOTAL REVENUES	1,121,090	18,766	246,438	1,104,507	590,552	3,081,353
Other Financing Sources							
4910	Bond Proceeds						
4970	Transfers From Other Funds	1,220		528			1,748
4990	Other Financing Sources						
	TOTAL OTHER FINANCING SOURCES	1,220		528			1,748
	TOTAL REVENUES AND OTHER FINANCING SOURCES	1,122,310	18,766	246,966	1,104,507	590,552	3,083,101
Expenditures							
5100	Salary and Wages	591,179		74,730	179,180	545,157	1,390,246
5700	Expenditures	490,511	30,604	147,578	919,555	55,046	1,643,294
5800A	Construction						
5800B	Capital Outlay				27,900		27,900
5900	Debt Service						
	TOTAL EXPENDITURES	1,081,690	30,604	222,308	1,126,635	600,203	3,061,440
Other Financing Uses							
5960	Transfers to Other Funds					1,220	1,220
5990	Other Financing Uses						
	TOTAL OTHER FINANCING USES					1,220	1,220
	TOTAL EXPENDITURES AND OTHER FINANCING USES	1,081,690	30,604	222,308	1,126,635	601,423	3,062,660
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	40,620	-11,838	24,658	-22,128	-10,871	20,441
0002	Fund Balance Beginning of Year	2,168,336	38,055	73,220	219,578	3,271	2,502,460
0003	Adjustments						
0004	Fund Balance End of Year	2,208,956	26,217	97,878	197,450	-7,600	2,522,901

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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												
4500	Federal Revenue												
4600	State Revenue												
4800	Miscellaneous Revenues			32,166	1,085,039						214,193	386,633	1,718,031
4820	Earnings on Investments				88								88
	TOTAL REVENUES			32,166	1,085,127						214,193	386,633	1,718,119
Other Financing Sources													
4910	Bond Proceeds												
4970	Transfers From Other Funds										8,125	1	8,126
4990	Other Financing Sources												
	TOTAL OTHER FINANCING SOURCES										8,125	1	8,126
	TOTAL REVENUES AND OTHER FINANCING SOURCES			32,166	1,085,127						222,318	386,634	1,726,245
Expenditures													
5100	Salary and Wages				540,229						327		540,556
5700	Expenditures			25,501	607,481						140,454	314,023	1,087,459
5800A	Construction												
5800B	Capital Outlay				3,028						3,151		6,179
5900	Debt Service									4,146			4,146
	TOTAL EXPENDITURES			25,501	1,150,738					4,146	143,932	314,023	1,638,340
Other Financing Uses													
5960	Transfers to Other Funds			50								59,156	59,206
5990	Other Financing Uses												
	TOTAL OTHER FINANCING USES			50								59,156	59,206
	TOTAL EXPENDITURES AND OTHER FINANCING USES			25,551	1,150,738					4,146	143,932	373,179	1,697,546
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)			6,615	-65,611					-4,146	78,386	13,455	28,699
0002	Fund Balance Beginning of Year			50	265,520					42,644	180,836	121,376	610,426
0003	Adjustments											6	6
0004	Fund Balance End of Year			6,665	199,909					38,498	259,222	134,837	639,131

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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	
4500	Federal Revenue	5,709,658
4600	State Revenue	3,836,373
4800	Miscellaneous Revenues	4,670,993
4820	Earnings on Investments	906
TOTAL REVENUES		14,217,930
Other Financing Sources		
4910	Bond Proceeds	
4970	Transfers From Other Funds	270,737
4990	Other Financing Sources	
TOTAL OTHER FINANCING SOURCES		270,737
TOTAL REVENUES AND OTHER FINANCING SOURCES		14,488,667
Expenditures		
5100	Salary and Wages	4,451,767
5700	Expenditures	8,008,473
5800A	Construction	
5800B	Capital Outlay	1,344,297
5900	Debt Service	14,055
TOTAL EXPENDITURES		13,818,592
Other Financing Uses		
5960	Transfers to Other Funds	443,165
5990	Other Financing Uses	
TOTAL OTHER FINANCING USES		443,165
TOTAL EXPENDITURES AND OTHER FINANCING USES		14,261,757
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)		226,910
0002	Fund Balance Beginning of Year	2,674,138
0003	Adjustments	6
0004	Fund Balance End of Year	2,901,054

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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				7,053,771		841,801		7,895,572
4800	Miscellaneous Revenues								
4820	Earnings on Investments								
	TOTAL REVENUES				7,053,771		841,801		7,895,572
Other Financing Sources									
4910	Bond Proceeds								
4970	Transfers From Other Funds	102,000			265,788				367,788
4990	Other Financing Sources								
	TOTAL OTHER FINANCING SOURCES	102,000			265,788				367,788
	TOTAL REVENUES AND OTHER FINANCING SOURCES	102,000			7,319,559		841,801		8,263,360
Expenditures									
5100	Salary and Wages								
5700	Expenditures								
5800A	Construction								
5800B	Capital Outlay	841,961	82,281		13,720,650		878,534		15,523,426
5900	Debt Service								
	TOTAL EXPENDITURES	841,961	82,281		13,720,650		878,534		15,523,426
Other Financing Uses									
5960	Transfers to Other Funds				85,636				85,636
5990	Other Financing Uses								
	TOTAL OTHER FINANCING USES				85,636				85,636
	TOTAL EXPENDITURES AND OTHER FINANCING USES	841,961	82,281		13,806,286		878,534		15,609,062
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	-739,961	-82,281		-6,486,727		-36,733		-7,345,702
0002	Fund Balance Beginning of Year	82,824	-463,981		-9,685,164		-29,245	10,412,126	316,560
0003	Adjustments								
0004	Fund Balance End of Year	-657,137	-546,262		-16,171,891		-65,978	10,412,126	-7,029,142

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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	1,646,837	2,200,462										3,847,299
4500	Federal Revenue												
4600	State Revenue												
4800	Miscellaneous Revenues	90,460	116,997										207,457
4820	Earnings on Investments	311	863										1,174
	TOTAL REVENUES	1,737,608	2,318,322										4,055,930
Other Financing Sources													
4910	Bond Proceeds												
4970	Transfers From Other Funds	19,614											19,614
4990	Other Financing Sources												
	TOTAL OTHER FINANCING SOURCES	19,614											19,614
	TOTAL REVENUES AND OTHER FINANCING SOURCES	1,757,222	2,318,322										4,075,544
Expenditures													
5100	Salary and Wages	649,504	845,922										1,495,426
5700	Expenditures	394,408	648,384										1,042,792
5800A	Construction												
5800B	Capital Outlay	50,101	46,460										96,561
5900	Debt Service	302,155	562,236										864,391
	TOTAL EXPENDITURES	1,396,168	2,103,002										3,499,170
Other Financing Uses													
5960	Transfers to Other Funds	371,322	319,718										691,040
5990	Other Financing Uses												
	TOTAL OTHER FINANCING USES	371,322	319,718										691,040
	TOTAL EXPENDITURES AND OTHER FINANCING USES	1,767,490	2,422,720										4,190,210
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	-10,268	-104,398										-114,666
0002	Fund Balance Beginning of Year	568,591	556,401										1,124,992
0003	Adjustments												
0004	Fund Balance End of Year	558,323	452,003										1,010,326

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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										98,274	98,274
4820	Earnings on Investments				39,037				122	12,324	27,164	78,647
	TOTAL REVENUES				39,037				122	12,324	125,438	176,921
Other Financing Sources												
4970	Transfers From Other Funds				2,110,000					300,000	350,000	2,760,000
4990	Other Financing Sources											
	TOTAL OTHER FINANCING SOURCES				2,110,000					300,000	350,000	2,760,000
	TOTAL REVENUES AND OTHER FINANCING SOURCES				2,149,037				122	312,324	475,438	2,936,921
Expenditures												
5100	Salary and Wages										104,886	104,886
5700	Expenditures										133,414	133,414
5800A	Construction											
5800B	Capital Outlay											
5900	Debt Service											
	TOTAL EXPENDITURES										238,300	238,300
Other Financing Uses												
5960	Transfers to Other Funds				2,411,840						97,352	2,509,192
5990	Other Financing Uses											
	TOTAL OTHER FINANCING USES				2,411,840						97,352	2,509,192
	TOTAL EXPENDITURES AND OTHER FINANCING USES				2,411,840						335,652	2,747,492
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)				-262,803				122	312,324	139,786	189,429
0002	Fund Balance Beginning of Year	179,823			2,858,381				5,938	707,856	773,992	4,525,990
0003	Adjustments											
0004	Fund Balance End of Year	179,823			2,595,578				6,060	1,020,180	913,778	4,715,419

**Schedule A All Parts
 Fiscal Year 2016**

Schedule A Part 7 - Agency Funds

Acct. No.	Item Description	Balance July 1,2015	Additions	Deductions	Balance June 30,2016
Assets					
0005	Cash	91,234	134,623	124,840	101,017
0006	Accounts Receivable				
TOTAL ASSETS		91,234	134,623	124,840	101,017
Liabilities					
0007	Police Outside Detail				
0008	Fire Off Duty Detail				
0009	Tax Due State				
0010	Meals Tax Due State				
0011	Licenses Due State				
0012	Due County/Retirement Systems				
0013	Guarantee Bid Deposits				
0014	Unclaimed Items				
0015	Other Liabilities	91,234	134,623	124,840	101,017
TOTAL LIABILITIES		91,234	134,623	124,840	101,017

Schedule A All Parts
Fiscal Year 2016

Schedule A Part 8 - Personnel Expenditures

Total Salaries and Wages as of December 31, -1 as Reported on IRS Form W-2 27,220,002

Total Number of Employees (FTE) for Calendar Year Ending December 31, -1 571

**Schedule A All Parts
Fiscal Year 2016**

Schedule A Part 9 - Schedule of Cash and Investments

Acct. No.	Item Description	Cash and Investments
	FUNDS	
0016	General Fund	4,447,516
0017	Special Revenue	4,853,716
0018	Debt Service Fund	
0019	Capital Project Funds	2,848,157
0020	Enterprise Funds	1,074,203
0021	Trust Funds	4,717,710
0022	Agency Funds	100,017
	TOTAL ALL FUNDS	18,041,319

**Schedule A All Parts
Fiscal Year 2016**

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

Acct. No.	Item Description	Outstanding July 1, 2015	Issued this Fiscal Year	Retired this Fiscal Year	Outstanding June 30, 2016	Interest this Fiscal Year
A. General Obligation Bonds						
Inside Debt Limit						
D001	BUILDINGS	1,095,000		249,000	846,000	38,839
D002	DEPARTMENT EQUIPMENT	1,911,500		493,000	1,418,500	60,500
D003	SCHOOL BUILDINGS	23,033,000		740,000	22,293,000	900,902
D004	SCHOOL - ALL OTHER	443,000		95,000	348,000	12,905
D005	SEWER	1,937,764		335,405	1,602,359	33,957
D006	SOLID WASTE					
D007	OTHER INSIDE LIMIT	4,718,000		428,000	4,290,000	185,223
	TOTAL INSIDE DEBT LIMIT	33,138,264		2,340,405	30,797,859	1,232,326
Outside Debt Limit						
D008	AIRPORT					
D009	HOSPITAL					
D010	ELECTRIC					
D011	GAS					
D012	SCHOOL BUILDINGS	2,834,000		714,000	2,120,000	111,482
D013	SEWER	814,216		190,422	623,794	2,127
D014	SOLID WASTE	50,000		10,000	40,000	1,050
D015	WATER	1,329,000		255,000	1,074,000	47,092
D016	OTHER OUTSIDE LIMIT	38,617		4,162	34,455	
	TOTAL OUTSIDE DEBT LIMIT	5,065,833		1,173,584	3,892,249	161,751
	TOTAL LONG TERM DEBT	38,204,097		3,513,989	34,690,108	1,394,077
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	4,871,300	6,941,000	245,000	11,567,300	26,299
D019	GRANT ANTICIPATION NOTES					
D020	OTHER SHORT TERM DEBT					
	TOTAL SHORT TERM DEBT	4,871,300	6,941,000	245,000	11,567,300	26,299
D. Other Interest						
D022	OTHER INTEREST					
	Item Description		Authorized	Issued/Retired Rescinded	Unissued June 30, 2016	
	Authorized and Unissued - Inside Debt Limit					
	Authorized and Unissued - Outside Debt Limit					
	Total Authorized and Unissued					

**Schedule A All Parts
Fiscal Year 2016**

Schedule A Part 11 - Reconciliation of Fund Equity (Retained Earnings) for the Fiscal Year End June 30, 2016

	Item Description	General	Special Revenue	Capital Projects	Enterprise	Trust	Total
1	Total Revenue	51,638,491	14,217,930	7,895,572	4,055,930	176,921	77,984,844
2	Total Expenditures	52,022,382	13,818,592	15,523,426	3,499,170	238,300	85,101,870
3	TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (LINE 1 - LINE 2)	-383,891	399,338	-7,627,854	556,760	-61,379	-7,117,026
4	Transfers From Other Funds	3,229,781	270,737	367,788	19,614	2,760,000	6,647,920
5	Other Financing Sources						
6	Transfers To Other Funds	2,918,887	443,165	85,636	691,040	2,509,192	6,647,920
7	Other Financing Uses						
8	TOTAL OTHER FINANCING SOURCES (USES) SUM OF LINES 4 AND 5 MINUS LINES 6 AND 7	310,894	-172,428	282,152	-671,426	250,808	
9	TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES) (SUM OF LINES 3 AND 8)	-72,997	226,910	-7,345,702	-114,666	189,429	-7,117,026
10	Fund Equity (Retained Earnings) Beginning of Year	2,997,274	2,674,138	316,560	1,124,992	4,525,990	11,638,954
11	Other Adjustments	-653	6				-647
12	TOTAL FUND EQUITY (RETAINED EARNINGS) END OF YEAR (SUM OF LINES 9 THROUGH 11)	2,923,624	2,901,054	-7,029,142	1,010,326	4,715,419	4,521,281

**Schedule A All Parts
Fiscal Year 2016**

Schedule A Part 12 - Personnel Expenditures

Signatures

Town Accountant

Elizabeth Braccia, Town Accountant, Greenfield, 413-772-1504 | 1/24/2017 9:09 AM

Comment:

Comments

Part # Description I In Lieu of Taxes We negotiated additional Pilot payments I Total Special Assessments Greenfield became the County Veteran Services, these are assessments to participating towns I Total Miscellaneous Revenues Medicaid reim up, Mckinney Vento, Rev funds C44S53E1/2 up, Energy rebates, Tax possession sales I Total Interfund Operating Transfers Increased the Enterprise Indirects, More Stabilization transfers, increase in parking Transfer III Total State Grant Expenditures State Pub Safety grant 40k more, Brownsfield Grant 364,560, Mema Cemetery Grant 209,400 and Energy Grant 205,000. III Total Receipts Reserved for Appropriation Expenditures Insurance Reimbursements fund - more activity in FY16 III Total Revolving funds Expenditures School spent School Choice \$695K compared to FY15 of \$90K IV Total Capital Project Revenue Received MSBA funds for the High School Project IV Total Capital Project Expenditures FY15 had the bulk of the High School Building project expenses.

**Schedule A All Parts
 Fiscal Year 2016**

Schedule A KAR-1

Cash Balance

Fund	Balance Sheet	Schedule A	Variance
General Fund	4,447,516	4,447,516	0
Special Revenue	4,853,716	4,853,716	0
Capital Project Funds	2,848,157	2,848,157	0
Enterprise Funds	1,074,203	1,074,203	0
Trust & Agency Funds	4,817,727	4,817,727	0
Debt Service Fund		0	0
Total	18,041,319	18,041,319	0

Fund Equity Balance

Fund	Balance Sheet	Schedule A	Variance
General Fund	2,923,624	2,923,624	0
Special Revenue	2,901,056	2,901,054	2
Capital Project Funds	-7,029,143	-7,029,142	-1
Enterprise Funds	1,010,324	1,010,326	-2
Trust Funds	4,715,420	4,715,419	1
Total	4,521,281	4,521,281	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.