

**Schedule A All Parts
 Fiscal Year 2009**

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

| Acct. No. | Item Description | Amount |
|--|---|------------------|
| A. Taxes | | |
| 4110 | Personal Property Taxes | 43,869 |
| 4120 | Real Estate Taxes | 1,897,178 |
| 4150 | Excise Taxes | 213,591 |
| 4179 | Penalties and Interest | 11,752 |
| 4180 | In Lieu of Taxes | |
| 4191 | Hotel/Motel Excise | |
| 4198 | Urban Redevelopment Excises | |
| 4199 | Other Taxes | 34,319 |
| A. TOTAL TAXES (NET OF REFUNDS) | | 2,200,709 |
| 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 | 30,028 |
| 4248 | Transit Charges | |
| 4370 | Other Department Revenue | 22,467 |
| B. TOTAL CHARGES FOR SERVICES/OTHER DEPARTMENTAL REVENUES | | 52,495 |
| C. Licenses, Permits and Fees | | |
| 4322 | Fees Retained from Tax Collection | |
| 4400 | Licenses and Permits | 39,164 |
| C. TOTAL LICENSES, PERMITS AND FEES | | 39,164 |
| D. Federal Revenue | | |
| 4540 | Unrestricted - Direct | |
| 4580 | Unrestricted - Through the State | |
| D. TOTAL FEDERAL REVENUE | | |
| E. Revenues From State | | |
| 4600 | State Revenue | 267,314 |
| E. TOTAL REVENUES FROM STATE | | 267,314 |
| F. Revenues From Other Governments | | |
| 4695 | Court Fines | 11,165 |
| 4720 | Received From the County for Services Performed | |
| 4730 | Received From Other Municipalities for Services Performed | |
| F. TOTAL REVENUES FROM OTHER GOVERNMENTS | | 11,165 |
| G. Special Assessments | | |
| 4750 | Special Assessments | |

**Schedule A All Parts
 Fiscal Year 2009**

| Acct. No. | Item Description | Amount |
|------------------|--|------------------|
| | G. TOTAL SPECIAL ASSESSMENTS | |
| | H. Fines, and Forefeitures | |
| 4770 | Fines and Forfeitures | |
| | H. TOTAL FINES AND FORFEITURES | |
| | I. Miscellaneous Revenues | |
| 4800 | Miscellaneous Revenues | 21,837 |
| 4820 | Earnings on Investments | 6,789 |
| | I. TOTAL MISCELLANEOUS REVENUES | 28,626 |
| | TOTAL GENERAL FUND REVENUES | 2,599,473 |
| | J. Other Financing Sources | |
| 4990 | Other Financing Sources | |
| | J. TOTAL OTHER FINANCING SOURCES | |
| | TOTAL GENERAL FUND REVENUES AND OTHER FINANCIAL SOURCES | 2,599,473 |
| | K. Interfund Operating Transfers | |
| 4972 | Transfers from Special Revenue Funds | 66,958 |
| 4973 | Transfers from Capital Projects Funds | |
| 4975 | Transfers from Enterprise Funds | |
| 4976 | Transfers from Trust Funds | |
| 4977 | Transfers from Agency Funds | |
| | K. TOTAL INTERFUND OPERATING TRANSFERS | 66,958 |
| | TOTAL GENERAL FUND REVENUES, OTHER FINANCING SOURCES, AND INTERFUND OPERATING TRANSFERS | 2,666,431 |

**Schedule A All Parts
Fiscal Year 2009**

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 | | 6,801 | 17,793 | 16,056 | 13,374 | | | 23,739 | 39,105 | 10,766 | 1,831 | | |
| 5700 | Expenditures | | 2,701 | 1,002 | 6,582 | 5,342 | 5,310 | 83,279 | 11,415 | 880 | 5,465 | 480 | 397 | 2,625 |
| 5800A | Construction | | | | | | | | | | | | | |
| 5800B | Capital Outlay | | | | | | | | | | | | | |
| | TOTAL | | 9,502 | 18,795 | 22,638 | 18,716 | 5,310 | 83,279 | 35,154 | 39,985 | 16,231 | 2,311 | 397 | 2,625 |

Schedule A Part 2 - Public Safety (200)

| Acct. No. | Object of Expenditure | Police | Fire | Emerg. Med. Services | Inspection | Other |
|-----------|-----------------------|----------------|---------------|----------------------|------------|-------|
| 5100 | Salary and Wages | 135,974 | 28,944 | | | |
| 5700 | Expenditures | 17,748 | 24,496 | | | |
| 5800A | Construction | | | | | |
| 5800B | Capital Outlay | | | | | |
| | TOTAL | 153,722 | 53,440 | | | |

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 | | | | | |
| 5700 | Expenditures | | 1,349,046 | 26,534 | 98,685 | |
| 5800A | Construction | | | | | |
| 5800B | Capital Outlay | | | | | |
| | TOTAL | | 1,349,046 | 26,534 | 98,685 | |

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 | | 12,874 | | 9,767 | | | | |
| 5700 | Expenditures | | 56,312 | 63,030 | 50,777 | | | 5,983 | 7,940 |
| 5800A | Construction | | | | | | | | |
| 5800B | Capital Outlay | | | | | | | | |
| | TOTAL | | 69,186 | 63,030 | 60,544 | | | 5,983 | 7,940 |

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 | 6,148 | | | | |
| 5700 | Expenditures | 151 | | 6,342 | 2,394 | |
| 5800A | Construction | | | | | |
| 5800B | Capital Outlay | | | | | |
| | TOTAL | 6,299 | | 6,342 | 2,394 | |

**Schedule A All Parts
 Fiscal Year 2009**

Schedule A Part 2 - Culture and Recreation (600)

| Acct. No. | Object of Expenditure | Library | Recreation | Parks | Historical Commission | Celebrations | Other |
|-----------|-----------------------|---------------|--------------|-------|-----------------------|--------------|-------|
| 5100 | Salary and Wages | 10,324 | | | | | |
| 5700 | Expenditures | 7,458 | 3,000 | | 610 | 645 | |
| 5800A | Construction | | | | | | |
| 5800B | Capital Outlay | | | | | | |
| | TOTAL | 17,782 | 3,000 | | 610 | 645 | |

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 | 29,500 | 948 | 8,627 | |
| | TOTAL | 29,500 | 948 | 8,627 | |

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 | | 263 | 91,532 | | | | 80,386 | 62,331 | |
| | TOTAL | | 263 | 91,532 | | | | 80,386 | 62,331 | |

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

| Acct. No. | Object of Expenditure | Amount |
|-----------|--------------------------|---------------|
| 5960 | Transfers to Other Funds | 13,631 |
| 5990 | Other Financing Uses | |
| | TOTAL | 13,631 |

Schedule A Part 2 - Total All General Fund Expenditures

| Acct. No. | Object of Expenditure | Total |
|-----------|---|------------------|
| | Expenditures | |
| 5100 | Salary and Wages | 453,930 |
| 5700 | Expenditures | 1,898,575 |
| 5800A | Construction | |
| 5800B | Capital Outlay | |
| 5900 | Debt Service | 39,075 |
| 0001 | Unclassified | 234,512 |
| | TOTAL GENERAL FUND EXPENDITURES | 2,626,092 |
| | Other Financing Uses | |
| 5960 | Transfers to Other Funds | 13,631 |
| 5990 | Other Financing Uses | |
| | TOTAL TRANSFERS AND OTHER FINANCING USES | 13,631 |
| | TOTAL GENERAL FUND | 2,639,723 |

Schedule A All Parts
Fiscal Year 2009

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

Schedule A All Parts
 Fiscal Year 2009

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 | | | | | | | | | | |
| 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 | | | | | | | | | | |

Schedule A All Parts
 Fiscal Year 2009

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 | | 50,507 | 108,645 | | 10,161 | 4,523 | 3,300 | 3,155 | 94,495 | 274,786 |
| 4800 | Miscellaneous Revenues | | | | | | | | | | |
| 4820 | Earnings on Investments | | | | | | | | | | |
| | TOTAL REVENUES | | 50,507 | 108,645 | | 10,161 | 4,523 | 3,300 | 3,155 | 94,495 | 274,786 |
| 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 | | 50,507 | 108,645 | | 10,161 | 4,523 | 3,300 | 3,155 | 94,495 | 274,786 |
| Expenditures | | | | | | | | | | | |
| 5100 | Salary and Wages | | | | | | | | | | |
| 5700 | Expenditures | | 27,670 | 44,082 | | | 2,962 | 3,069 | 2,614 | 35,850 | 116,247 |
| 5800A | Construction | | | | | | | | | | |
| 5800B | Capital Outlay | | | | | | | | | | |
| 5900 | Debt Service | | | | | | | | | | |
| | TOTAL EXPENDITURES | | 27,670 | 44,082 | | | 2,962 | 3,069 | 2,614 | 35,850 | 116,247 |
| Other Financing Uses | | | | | | | | | | | |
| 5960 | Transfers to Other Funds | | | | | | | | | | |
| 5990 | Other Financing Uses | | | | | | | | | | |
| | TOTAL OTHER FINANCING USES | | | | | | | | | | |
| | TOTAL EXPENDITURES AND OTHER FINANCING USES | | 27,670 | 44,082 | | | 2,962 | 3,069 | 2,614 | 35,850 | 116,247 |
| | Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) | | 22,837 | 64,563 | | 10,161 | 1,561 | 231 | 541 | 58,645 | 158,539 |
| 0002 | Fund Balance Beginning of Year | 926 | 3,766 | -77,603 | | | 5,684 | -180 | 555 | 6,750 | -60,102 |
| 0003 | Adjustments | | | | | | | | | | |
| 0004 | Fund Balance End of Year | 926 | 26,603 | -13,040 | | 10,161 | 7,245 | 51 | 1,096 | 65,395 | 98,437 |

Schedule A All Parts
 Fiscal Year 2009

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 | | | 1,149 | | | | | 1,700 | | 2,849 |
| 4820 | Earnings on Investments | | | | | | | | | | |
| | TOTAL REVENUES | | | 1,149 | | | | | 1,700 | | 2,849 |
| 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 | | | 1,149 | | | | | 1,700 | | 2,849 |
| 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 | | | | | | | | | 4,603 | 4,603 |
| 5990 | Other Financing Uses | | | | | | | | | | |
| | TOTAL OTHER FINANCING USES | | | | | | | | | 4,603 | 4,603 |
| | TOTAL EXPENDITURES AND OTHER FINANCING USES | | | | | | | | | 4,603 | 4,603 |
| | Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) | | | 1,149 | | | | | 1,700 | -4,603 | -1,754 |
| 0002 | Fund Balance Beginning of Year | | | 1,551 | | | | 1,000 | 93 | 20,233 | 22,877 |
| 0003 | Adjustments | | | | | | | | | | |
| 0004 | Fund Balance End of Year | | | 2,700 | | | | 1,000 | 1,793 | 15,630 | 21,123 |

Schedule A All Parts
 Fiscal Year 2009

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 | | | | | | |
| 4800 | Miscellaneous Revenues | | | 6,423 | 120 | 5,914 | 12,457 |
| 4820 | Earnings on Investments | | | | | | |
| | TOTAL REVENUES | | | 6,423 | 120 | 5,914 | 12,457 |
| 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 | | | 6,423 | 120 | 5,914 | 12,457 |
| Expenditures | | | | | | | |
| 5100 | Salary and Wages | | | | | | |
| 5700 | Expenditures | | | 7,582 | 100 | 91 | 7,773 |
| 5800A | Construction | | | | | | |
| 5800B | Capital Outlay | | | | | | |
| 5900 | Debt Service | | | | | | |
| | TOTAL EXPENDITURES | | | 7,582 | 100 | 91 | 7,773 |
| Other Financing Uses | | | | | | | |
| 5960 | Transfers to Other Funds | | | | | | |
| 5990 | Other Financing Uses | | | | | | |
| | TOTAL OTHER FINANCING USES | | | | | | |
| | TOTAL EXPENDITURES AND OTHER FINANCING USES | | | 7,582 | 100 | 91 | 7,773 |
| | Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) | | | -1,159 | 20 | 5,823 | 4,684 |
| 0002 | Fund Balance Beginning of Year | | | 1,888 | 245 | 3,227 | 5,360 |
| 0003 | Adjustments | | | | | | |
| 0004 | Fund Balance End of Year | | | 729 | 265 | 9,050 | 10,044 |

Schedule A All Parts
 Fiscal Year 2009

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 | | 55,332 | | | | | | | | | | 55,332 |
| 4500 | Federal Revenue | | | | | | | | | | | | |
| 4600 | State Revenue | | | | | | | | | | | | |
| 4800 | Miscellaneous Revenues | | | | | | | | | 1,527 | 12,375 | 43,900 | 57,802 |
| 4820 | Earnings on Investments | | | | | | | | | | | | |
| | TOTAL REVENUES | | 55,332 | | | | | | | 1,527 | 12,375 | 43,900 | 113,134 |
| 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 | | 55,332 | | | | | | | 1,527 | 12,375 | 43,900 | 113,134 |
| Expenditures | | | | | | | | | | | | | |
| 5100 | Salary and Wages | | | | | | | | | | | | |
| 5700 | Expenditures | | | | | | | | | | 3,126 | 37,027 | 40,153 |
| 5800A | Construction | | | | | | | | | | | | |
| 5800B | Capital Outlay | | | | | | | | | | | | |
| 5900 | Debt Service | | | | | | | | | 2,292 | | | 2,292 |
| | TOTAL EXPENDITURES | | | | | | | | | 2,292 | 3,126 | 37,027 | 42,445 |
| Other Financing Uses | | | | | | | | | | | | | |
| 5960 | Transfers to Other Funds | | 62,355 | | | | | | | | | | 62,355 |
| 5990 | Other Financing Uses | | | | | | | | | | | | |
| | TOTAL OTHER FINANCING USES | | 62,355 | | | | | | | | | | 62,355 |
| | TOTAL EXPENDITURES AND OTHER FINANCING USES | | 62,355 | | | | | | | 2,292 | 3,126 | 37,027 | 104,800 |
| | Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) | | -7,023 | | | | | | | -765 | 9,249 | 6,873 | 8,334 |
| 0002 | Fund Balance Beginning of Year | | 107,797 | | | | | | | 48,156 | 25,317 | 57,243 | 238,513 |
| 0003 | Adjustments | | | | | | | | | | | | |
| 0004 | Fund Balance End of Year | | 100,774 | | | | | | | 47,391 | 34,566 | 64,116 | 246,847 |

**Schedule A All Parts
 Fiscal Year 2009**

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 | 55,332 |
| 4500 | Federal Revenue | |
| 4600 | State Revenue | 274,786 |
| 4800 | Miscellaneous Revenues | 73,108 |
| 4820 | Earnings on Investments | |
| TOTAL REVENUES | | 403,226 |
| 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 | | 403,226 |
| Expenditures | | |
| 5100 | Salary and Wages | |
| 5700 | Expenditures | 164,173 |
| 5800A | Construction | |
| 5800B | Capital Outlay | |
| 5900 | Debt Service | 2,292 |
| TOTAL EXPENDITURES | | 166,465 |
| Other Financing Uses | | |
| 5960 | Transfers to Other Funds | 66,958 |
| 5990 | Other Financing Uses | |
| TOTAL OTHER FINANCING USES | | 66,958 |
| TOTAL EXPENDITURES AND OTHER FINANCING USES | | 233,423 |
| Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) | | 169,803 |
| 0002 | Fund Balance Beginning of Year | 206,648 |
| 0003 | Adjustments | |
| 0004 | Fund Balance End of Year | 376,451 |

**Schedule A All Parts
 Fiscal Year 2009**

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 | | | | | | | | |
| 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 | | | | | | | 2,901 | 2,901 |
| 0003 | Adjustments | | | | | | | | |
| 0004 | Fund Balance End of Year | | | | | | | 2,901 | 2,901 |

Schedule A All Parts
 Fiscal Year 2009

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 | | | | | | | | | | | | |

Schedule A All Parts
 Fiscal Year 2009

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 | 52,844 | | | | | | | | | | 52,844 |
| 4820 | Earnings on Investments | | | | 2,703 | | | | | | 5,147 | 7,850 |
| | TOTAL REVENUES | 52,844 | | | 2,703 | | | | | | 5,147 | 60,694 |
| Other Financing Sources | | | | | | | | | | | | |
| 4970 | Transfers From Other Funds | | | | 13,631 | | | | | | | 13,631 |
| 4990 | Other Financing Sources | | | | | | | | | | | |
| | TOTAL OTHER FINANCING SOURCES | | | | 13,631 | | | | | | | 13,631 |
| | TOTAL REVENUES AND OTHER FINANCING SOURCES | 52,844 | | | 16,334 | | | | | | 5,147 | 74,325 |
| Expenditures | | | | | | | | | | | | |
| 5100 | Salary and Wages | | | | | | | | | | | |
| 5700 | Expenditures | | | | | | | | | | 1,450 | 1,450 |
| 5800A | Construction | | | | | | | | | | | |
| 5800B | Capital Outlay | | | | | | | | | | | |
| 5900 | Debt Service | | | | | | | | | | | |
| | TOTAL EXPENDITURES | | | | | | | | | | 1,450 | 1,450 |
| Other Financing Uses | | | | | | | | | | | | |
| 5960 | Transfers to Other Funds | | | | | | | | | | | |
| 5990 | Other Financing Uses | | | | | | | | | | | |
| | TOTAL OTHER FINANCING USES | | | | | | | | | | | |
| | TOTAL EXPENDITURES AND OTHER FINANCING USES | | | | | | | | | | 1,450 | 1,450 |
| | Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) | 52,844 | | | 16,334 | | | | | | 3,697 | 72,875 |
| 0002 | Fund Balance Beginning of Year | 16,295 | | | 94,076 | | | | | | 94,154 | 204,525 |
| 0003 | Adjustments | | | | | | | | | | | |
| 0004 | Fund Balance End of Year | 69,139 | | | 110,410 | | | | | | 97,851 | 277,400 |

Schedule A All Parts
Fiscal Year 2009

Schedule A Part 7 - Agency Funds

| Acct. No. | Item Description | Balance July 1,2008 | Additions | Transfer From | Deductions | Transfer To | Balance June 30,2009 |
|--------------------------|-------------------------------|---------------------|---------------|---------------|---------------|-------------|----------------------|
| Assets | | | | | | | |
| 0005 | Cash | 439 | 44,672 | | 44,869 | | 242 |
| 0006 | Accounts Receivable | | | | | | |
| TOTAL ASSETS | | 439 | 44,672 | | 44,869 | | 242 |
| Liabilities | | | | | | | |
| 0007 | Police Outside Detail | 7,189 | 38,779 | | 45,648 | | 320 |
| 0008 | Fire Off Duty Detail | | | | | | |
| 0009 | Tax Due State | | | | | | |
| 0010 | Meals Tax Due State | | | | | | |
| 0011 | Licenses Due State | -6,696 | 1,430 | | -5,242 | | -24 |
| 0012 | Due County/Retirement Systems | 57 | | | | | 57 |
| 0013 | Guarantee Bid Deposits | | | | | | |
| 0014 | Unclaimed Items | | | | | | |
| 0015 | Other Liabilities | -111 | 4,463 | | 4,463 | | -111 |
| TOTAL LIABILITIES | | 439 | 44,672 | | 44,869 | | 242 |

Schedule A All Parts
Fiscal Year 2009

Schedule A Part 8 - Personnel Expenditures

| | |
|--|----------------|
| Total Salaries and Wages as of December 31, -1 as Reported on IRS Form W-2 | <u>505,360</u> |
| Total Number of Employees (FTE) for Calendar Year Ending December 31, -1 | <u>20</u> |

Schedule A All Parts
Fiscal Year 2009

Schedule A Part 9 - Schedule of Cash and Investments

| Acct. No. | Item Description | Cash and Investments |
|-----------|------------------------|----------------------|
| | FUNDS | |
| 0016 | General Fund | 526,439 |
| 0017 | Special Revenue | 376,452 |
| 0018 | Debt Service Fund | |
| 0019 | Capital Project Funds | 2,901 |
| 0020 | Enterprise Funds | |
| 0021 | Trust Funds | 277,400 |
| 0022 | Agency Funds | 242 |
| | TOTAL ALL FUNDS | 1,183,434 |

**Schedule A All Parts
 Fiscal Year 2009**

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

| Acct. No. | Item Description | Outstanding July 1,2008 | Issued this Fiscal Year | Retired this Fiscal Year | Outstanding June 30,2009 | Interest this Fiscal Year |
|---|---------------------------------|-------------------------|---------------------------------|-------------------------------|--------------------------|---------------------------|
| A. General Obligation Bonds | | | | | | |
| Inside Debt Limit | | | | | | |
| D001 | BUILDINGS | | | | | |
| D002 | DEPARTMENT EQUIPMENT | | | | | |
| D003 | SCHOOL BUILDINGS | | | | | |
| D004 | SCHOOL - ALL OTHER | | | | | |
| D005 | SEWER | 13,941 | | 2,292 | 11,649 | |
| D006 | SOLID WASTE | | | | | |
| D007 | OTHER INSIDE LIMIT | 29,308 | | 15,800 | 13,508 | 948 |
| | TOTAL INSIDE DEBT LIMIT | 43,249 | | 18,092 | 25,157 | 948 |
| 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 | | | | | |
| | TOTAL OUTSIDE DEBT LIMIT | | | | | |
| | TOTAL LONG TERM DEBT | 43,249 | | 18,092 | 25,157 | 948 |
| 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 | 231,300 | | 13,700 | 217,600 | 8,627 |
| D019 | GRANT ANTICIPATION NOTES | | | | | |
| D020 | OTHER SHORT TERM DEBT | | | | | |
| | TOTAL SHORT TERM DEBT | 231,300 | | 13,700 | 217,600 | 8,627 |
| D. Other Interest | | | | | | |
| D022 | OTHER INTEREST | | | | | |
| Item Description | | Authorized | Issued/Retired Rescinded | Unissued June 30, 2009 | | |
| Authorized and Unissued - Inside Debt Limit | | | | | | |
| Authorized and Unissued - Outside Debt Limit | | | | | | |
| Total Authorized and Unissued | | | | | | |

**Schedule A All Parts
 Fiscal Year 2009**

Schedule A Part 11 - Reconciliation of Fund Equity (Retained Earnings) for the Fiscal Year End June 30, 2009

| | Item Description | General | Special Revenue | Capital Projects | Enterprise | Trust | Total |
|-----------|--|----------------|-----------------|------------------|------------|----------------|------------------|
| 1 | Total Revenue | 2,599,473 | 403,226 | | | 60,694 | 3,063,393 |
| 2 | Total Expenditures | 2,626,092 | 166,465 | | | 1,450 | 2,794,007 |
| 3 | TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (LINE 1 - LINE 2) | -26,619 | 236,761 | | | 59,244 | 269,386 |
| 4 | Transfers From Other Funds | 66,958 | | | | 13,631 | 80,589 |
| 5 | Other Financing Sources | | | | | | |
| 6 | Transfers To Other Funds | 13,631 | 66,958 | | | | 80,589 |
| 7 | Other Financing Uses | | | | | | |
| 8 | TOTAL OTHER FINANCING SOURCES (USES) SUM OF LINES 4 AND 5 MINUS LINES 6 AND 7 | 53,327 | -66,958 | | | 13,631 | |
| 9 | TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES) (SUM OF LINES 3 AND 8) | 26,708 | 169,803 | | | 72,875 | 269,386 |
| 10 | Fund Equity (Retained Earnings) Beginning of Year | 461,585 | 206,648 | 2,901 | | 204,525 | 875,659 |
| 11 | Other Adjustments | 834 | | | | | 834 |
| 12 | TOTAL FUND EQUITY (RETAINED EARNINGS) END OF YEAR (SUM OF LINES 9 THROUGH 11) | 489,127 | 376,451 | 2,901 | | 277,400 | 1,145,879 |

Schedule A All Parts
Fiscal Year 2009

Schedule A Submission

Signatures

Town Accountant

Brian Morton, Accountant, Gill, 413-863-2105 | 2/26/2010 12:26 PM

Documents

No documents have been uploaded.

**Schedule A All Parts
 Fiscal Year 2009**

Schedule A KAR-1

Cash Balance

| Fund | Balance Sheet | Schedule A | Variance |
|-----------------------|----------------------|-------------------|-----------------|
| General Fund | 526,439 | 526,439 | 0 |
| Special Revenue | 376,452 | 376,452 | 0 |
| Capital Project Funds | 2,901 | 2,901 | 0 |
| Enterprise Funds | | 0 | 0 |
| Trust & Agency Funds | 277,642 | 277,642 | 0 |
| Debt Service Fund | | 0 | 0 |
| Total | 1,183,434 | 1,183,434 | 0 |

Fund Equity Balance

| Fund | Balance Sheet | Schedule A | Variance |
|-----------------------|----------------------|-------------------|-----------------|
| General Fund | 489,127 | 489,127 | 0 |
| Special Revenue | 376,451 | 376,451 | 0 |
| Capital Project Funds | 2,901 | 2,901 | 0 |
| Enterprise Funds | | 0 | 0 |
| Trust Funds | 277,400 | 277,400 | 0 |
| Total | 1,145,879 | 1,145,879 | 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.