

**Schedule A All Parts  
 Fiscal Year 2014**

**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	96,243
4120	Real Estate Taxes	2,259,285
4150	Excise Taxes	191,566
4179	Penalties and Interest	12,951
4180	In Lieu of Taxes	
4191	Other Taxes - Hotel/Motel	
4198	Urban Redevelopment Excises	
4199	Other Taxes	20,443
<b>A. TOTAL TAXES (NET OF REFUNDS)</b>		<b>2,580,488</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	38,122
4248	Transit Charges	
4370	Other Department Revenue	7,505
<b>B. TOTAL CHARGES FOR SERVICES/OTHER DEPARTMENTAL REVENUES</b>		<b>45,627</b>
<b>C. Licenses, Permits and Fees</b>		
4322	Fees Retained from Tax Collection	5,635
4400	Licenses and Permits	19,713
<b>C. TOTAL LICENSES, PERMITS AND FEES</b>		<b>25,348</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	233,342
<b>E. TOTAL REVENUES FROM STATE</b>		<b>233,342</b>
<b>F. Revenues From Other Governments</b>		
4695	Court Fines	1,080
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>1,080</b>
<b>G. Special Assessments</b>		
4750	Special Assessments	

**Schedule A All Parts  
 Fiscal Year 2014**

Acct. No.	Item Description	Amount
	<b>G. TOTAL SPECIAL ASSESSMENTS</b>	
	<b>H. Fines, and Forefeitures</b>	
4770	Fines and Forfeitures	
	<b>H. TOTAL FINES AND FORFEITURES</b>	
	<b>I. Miscellaneous Revenues</b>	
4800	Miscellaneous Revenues	45,119
4820	Earnings on Investments	2,809
	<b>I. TOTAL MISCELLANEOUS REVENUES</b>	<b>47,928</b>
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>2,933,813</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>2,933,813</b>
	<b>K. Interfund Operating Transfers</b>	
4972	Transfers from Special Revenue Funds	79,458
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>79,458</b>
	<b>TOTAL GENERAL FUND REVENUES, OTHER FINANCING SOURCES, AND INTERFUND OPERATING TRANSFERS</b>	<b>3,013,271</b>

Schedule A All Parts

Fiscal Year 2014

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	168	58,817		21,682	19,408			8,683	17,210				129
5700	Expenditures		1,461	12,072	6,976	6,852	2,168	58,841	33,648	4,470	667	195	242	762
5800A	Construction													
5800B	Capital Outlay													
	<b>TOTAL</b>	<b>168</b>	<b>60,278</b>	<b>12,072</b>	<b>28,658</b>	<b>26,260</b>	<b>2,168</b>	<b>58,841</b>	<b>42,331</b>	<b>21,680</b>	<b>667</b>	<b>195</b>	<b>242</b>	<b>891</b>

Schedule A Part 2 - Public Safety (200)

Acct. No.	Object of Expenditure	Police	Fire	Emerg. Med. Services	Inspection	Other
5100	Salary and Wages	159,708	36,679			
5700	Expenditures	23,153	40,874		5,059	
5800A	Construction					
5800B	Capital Outlay					
	<b>TOTAL</b>	<b>182,861</b>	<b>77,553</b>		<b>5,059</b>	

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		1,369,919	129,926		
5800A	Construction					
5800B	Capital Outlay		20,087	50,000		
	<b>TOTAL</b>		<b>1,390,006</b>	<b>179,926</b>		

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		12,557	140,006					
5700	Expenditures		41,055	97,485	83,439	68,504		5,658	5,193
5800A	Construction								
5800B	Capital Outlay								
	<b>TOTAL</b>		<b>53,612</b>	<b>237,491</b>	<b>83,439</b>	<b>68,504</b>		<b>5,658</b>	<b>5,193</b>

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	3,889				
5700	Expenditures	1,007			3,742	5,603
5800A	Construction					
5800B	Capital Outlay					
	<b>TOTAL</b>	<b>4,896</b>			<b>3,742</b>	<b>5,603</b>

Schedule A All Parts

Fiscal Year 2014

Schedule A Part 2 - Culture and Recreation (600)

Acct. No.	Object of Expenditure	Library	Recreation	Parks	Historical Commission	Celebrations	Other
5100	Salary and Wages	14,995					
5700	Expenditures	9,139			578		
5800A	Construction						
5800B	Capital Outlay						
	<b>TOTAL</b>	<b>24,134</b>			<b>578</b>		

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	79,319			
	<b>TOTAL</b>	<b>79,319</b>			

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		2,500	82,226			37,089	47,288	79,096	
	<b>TOTAL</b>		<b>2,500</b>	<b>82,226</b>			<b>37,089</b>	<b>47,288</b>	<b>79,096</b>	

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

Acct. No.	Object of Expenditure	Amount
5960	Transfers to Other Funds	150,670
5990	Other Financing Uses	
	<b>TOTAL</b>	<b>150,670</b>

Schedule A Part 2 - Total All General Fund Expenditures

Acct. No.	Object of Expenditure	Total
	<b>Expenditures</b>	
5100	Salary and Wages	493,931
5700	Expenditures	2,018,688
5800A	Construction	
5800B	Capital Outlay	70,087
5900	Debt Service	79,319
0001	Unclassified	248,199
	<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>2,910,224</b>
	<b>Other Financing Uses</b>	
5960	Transfers to Other Funds	150,670
5990	Other Financing Uses	
	<b>TOTAL TRANSFERS AND OTHER FINANCING USES</b>	<b>150,670</b>
	<b>TOTAL GENERAL FUND</b>	<b>3,060,894</b>

**Schedule A All Parts**  
**Fiscal Year 2014**

---

Acct. No.	Object of Expenditure	Total
	<b>EXPENDITURES AND OTHER FINANCING USES</b>	

Schedule A All Parts  
 Fiscal Year 2014

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
	<b>Revenues</b>										
4100	Taxes and Excises										
4200	Charges for Services										
4500	Federal Revenue										
4600	State Revenue										
4800	Miscellaneous Revenues										
4820	Earnings on Investments										
	<b>TOTAL REVENUES</b>										
	<b>Other Financing Sources</b>										
4910	Bond Proceeds										
4970	Transfers From Other Funds										
4990	Other Financing Sources										
	<b>TOTAL OTHER FINANCING SOURCES</b>										
	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>										
	<b>Expenditures</b>										
5100	Salary and Wages										
5700	Expenditures										
5800A	Construction										
5800B	Capital Outlay										
5900	Debt Service										
	<b>TOTAL EXPENDITURES</b>										
	<b>Other Financing Uses</b>										
5960	Transfers to Other Funds										
5990	Other Financing Uses										
	<b>TOTAL OTHER FINANCING USES</b>										
	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>										
	<b>Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)</b>										
0002	<b>Fund Balance Beginning of Year</b>										
0003	Adjustments										
0004	<b>Fund Balance End of Year</b>										

Schedule A All Parts  
 Fiscal Year 2014

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
<b>Revenues</b>											
4100	Taxes and Excises										
4200	Charges for Services										
4500	Federal Revenue										
4600	State Revenue			104,793			4,254	3,992	1,808	7,465	122,312
4800	Miscellaneous Revenues										
4820	Earnings on Investments									87	87
	<b>TOTAL REVENUES</b>			<b>104,793</b>			<b>4,254</b>	<b>3,992</b>	<b>1,808</b>	<b>7,552</b>	<b>122,399</b>
<b>Other Financing Sources</b>											
4910	Bond Proceeds										
4970	Transfers From Other Funds										
4990	Other Financing Sources										
	<b>TOTAL OTHER FINANCING SOURCES</b>										
	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>			<b>104,793</b>			<b>4,254</b>	<b>3,992</b>	<b>1,808</b>	<b>7,552</b>	<b>122,399</b>
<b>Expenditures</b>											
5100	Salary and Wages										
5700	Expenditures		3,428	152,624			4,114	4,179	884	13,897	179,126
5800A	Construction										
5800B	Capital Outlay										
5900	Debt Service										
	<b>TOTAL EXPENDITURES</b>		<b>3,428</b>	<b>152,624</b>			<b>4,114</b>	<b>4,179</b>	<b>884</b>	<b>13,897</b>	<b>179,126</b>
<b>Other Financing Uses</b>											
5960	Transfers to Other Funds										
5990	Other Financing Uses										
	<b>TOTAL OTHER FINANCING USES</b>										
	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>3,428</b>	<b>152,624</b>			<b>4,114</b>	<b>4,179</b>	<b>884</b>	<b>13,897</b>	<b>179,126</b>
	<b>Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)</b>		<b>-3,428</b>	<b>-47,831</b>			<b>140</b>	<b>-187</b>	<b>924</b>	<b>-6,345</b>	<b>-56,727</b>
0002	<b>Fund Balance Beginning of Year</b>		<b>5,962</b>	<b>-7,231</b>			<b>3,051</b>	<b>263</b>	<b>878</b>	<b>66,824</b>	<b>69,747</b>
0003	Adjustments										
0004	<b>Fund Balance End of Year</b>		<b>2,534</b>	<b>-55,062</b>			<b>3,191</b>	<b>76</b>	<b>1,802</b>	<b>60,479</b>	<b>13,020</b>

Schedule A All Parts  
 Fiscal Year 2014

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
<b>Revenues</b>											
4100	Taxes and Excises										
4200	Charges for Services										
4500	Federal Revenue										
4600	State Revenue										
4800	Miscellaneous Revenues										
4820	Earnings on Investments										
<b>TOTAL REVENUES</b>											
<b>Other Financing Sources</b>											
4910	Bond Proceeds										
4970	Transfers From Other Funds										
4990	Other Financing Sources										
<b>TOTAL OTHER FINANCING SOURCES</b>											
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>											
<b>Expenditures</b>											
5100	Salary and Wages										
5700	Expenditures									359	359
5800A	Construction										
5800B	Capital Outlay										
5900	Debt Service										
<b>TOTAL EXPENDITURES</b>											
<b>Other Financing Uses</b>											
5960	Transfers to Other Funds										
5990	Other Financing Uses										
<b>TOTAL OTHER FINANCING USES</b>											
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>											
<b>Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)</b>											
										359	359
										-359	-359
0002	Fund Balance Beginning of Year			2,700				1,000	8,033	13,882	25,615
0003	Adjustments										
0004	Fund Balance End of Year			2,700				1,000	8,033	13,523	25,256



Schedule A All Parts  
 Fiscal Year 2014

Schedule A Part 3 - Revolving Funds (RF01)

Acct. No.	Item Description	Education	Athletic	Parks and Recreation	Ch. 44, 53E 1/2	Other	Total
<b>Revenues</b>							
4100	Taxes and Excises						
4200	Charges for Services						
4500	Federal Revenue						
4600	State Revenue						
4800	Miscellaneous Revenues			13	40	15,538	15,591
4820	Earnings on Investments						
	<b>TOTAL REVENUES</b>			<b>13</b>	<b>40</b>	<b>15,538</b>	<b>15,591</b>
<b>Other Financing Sources</b>							
4910	Bond Proceeds						
4970	Transfers From Other Funds						
4990	Other Financing Sources						
	<b>TOTAL OTHER FINANCING SOURCES</b>						
	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>			<b>13</b>	<b>40</b>	<b>15,538</b>	<b>15,591</b>
<b>Expenditures</b>							
5100	Salary and Wages						
5700	Expenditures					5,208	5,208
5800A	Construction						
5800B	Capital Outlay						
5900	Debt Service						
	<b>TOTAL EXPENDITURES</b>					<b>5,208</b>	<b>5,208</b>
<b>Other Financing Uses</b>							
5960	Transfers to Other Funds					416	416
5990	Other Financing Uses						
	<b>TOTAL OTHER FINANCING USES</b>					<b>416</b>	<b>416</b>
	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>					<b>5,624</b>	<b>5,624</b>
	<b>Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)</b>			<b>13</b>	<b>40</b>	<b>9,914</b>	<b>9,967</b>
0002	<b>Fund Balance Beginning of Year</b>			<b>5,373</b>	<b>4,415</b>	<b>12,703</b>	<b>22,491</b>
0003	Adjustments						
0004	<b>Fund Balance End of Year</b>			<b>5,386</b>	<b>4,455</b>	<b>22,617</b>	<b>32,458</b>

**Schedule A All Parts  
 Fiscal Year 2014**

**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
<b>Revenues</b>													
4100	Taxes and Excises												
4200	Charges for Services												
4500	Federal Revenue												
4600	State Revenue												
4800	Miscellaneous Revenues		84,676							204	43,165	25,169	153,214
4820	Earnings on Investments												
	<b>TOTAL REVENUES</b>		<b>84,676</b>							<b>204</b>	<b>43,165</b>	<b>25,169</b>	<b>153,214</b>
<b>Other Financing Sources</b>													
4910	Bond Proceeds												
4970	Transfers From Other Funds												
4990	Other Financing Sources												
	<b>TOTAL OTHER FINANCING SOURCES</b>												
	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<b>84,676</b>							<b>204</b>	<b>43,165</b>	<b>25,169</b>	<b>153,214</b>
<b>Expenditures</b>													
5100	Salary and Wages												
5700	Expenditures		34,042								25,127	4,191	63,360
5800A	Construction												
5800B	Capital Outlay												
5900	Debt Service									2,307			2,307
	<b>TOTAL EXPENDITURES</b>		<b>34,042</b>							<b>2,307</b>	<b>25,127</b>	<b>4,191</b>	<b>65,667</b>
<b>Other Financing Uses</b>													
5960	Transfers to Other Funds		79,042										79,042
5990	Other Financing Uses												
	<b>TOTAL OTHER FINANCING USES</b>		<b>79,042</b>										<b>79,042</b>
	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>113,084</b>							<b>2,307</b>	<b>25,127</b>	<b>4,191</b>	<b>144,709</b>
	<b>Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)</b>		<b>-28,408</b>							<b>-2,103</b>	<b>18,038</b>	<b>20,978</b>	<b>8,505</b>
<b>0002</b>	<b>Fund Balance Beginning of Year</b>		<b>75,624</b>							<b>39,644</b>	<b>49,649</b>	<b>104,226</b>	<b>269,143</b>
0003	Adjustments												
<b>0004</b>	<b>Fund Balance End of Year</b>		<b>47,216</b>							<b>37,541</b>	<b>67,687</b>	<b>125,204</b>	<b>277,648</b>

**Schedule A All Parts  
 Fiscal Year 2014**

**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	
4500	Federal Revenue	
4600	State Revenue	122,312
4800	Miscellaneous Revenues	168,805
4820	Earnings on Investments	87
<b>TOTAL REVENUES</b>		<b>291,204</b>
<b>Other Financing Sources</b>		
4910	Bond Proceeds	
4970	Transfers From Other Funds	
4990	Other Financing Sources	
<b>TOTAL OTHER FINANCING SOURCES</b>		
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<b>291,204</b>
<b>Expenditures</b>		
5100	Salary and Wages	
5700	Expenditures	248,053
5800A	Construction	
5800B	Capital Outlay	
5900	Debt Service	2,307
<b>TOTAL EXPENDITURES</b>		<b>250,360</b>
<b>Other Financing Uses</b>		
5960	Transfers to Other Funds	79,458
5990	Other Financing Uses	
<b>TOTAL OTHER FINANCING USES</b>		<b>79,458</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>329,818</b>
<b>Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)</b>		<b>-38,614</b>
<b>0002</b>	<b>Fund Balance Beginning of Year</b>	<b>386,996</b>
0003	Adjustments	
<b>0004</b>	<b>Fund Balance End of Year</b>	<b>348,382</b>

**Schedule A All Parts  
 Fiscal Year 2014**

**Schedule A Part 4 - Capital Project Funds**

Acct. No.	Item Description	Water	Sewer	Schools	Municipal Buildings	Landfill	Highways (Chapter 90)	Other	Total
<b>Revenues</b>									
4100	Taxes and Excises								
4200	Charges for Services								
4500	Federal Revenue								
4600	State Revenue								
4800	Miscellaneous Revenues								
4820	Earnings on Investments								
<b>TOTAL REVENUES</b>									
<b>Other Financing Sources</b>									
4910	Bond Proceeds								
4970	Transfers From Other Funds								
4990	Other Financing Sources								
<b>TOTAL OTHER FINANCING SOURCES</b>									
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>									
<b>Expenditures</b>									
5100	Salary and Wages								
5700	Expenditures								
5800A	Construction								
5800B	Capital Outlay								
5900	Debt Service								
<b>TOTAL EXPENDITURES</b>									
<b>Other Financing Uses</b>									
5960	Transfers to Other Funds								
5990	Other Financing Uses								
<b>TOTAL OTHER FINANCING USES</b>									
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>									
<b>Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)</b>									
0002	Fund Balance Beginning of Year				88			3,051	3,139
0003	Adjustments								
0004	Fund Balance End of Year				88			3,051	3,139

**Schedule A All Parts  
 Fiscal Year 2014**

**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
<b>Revenues</b>													
4100	Taxes and Excises												
4200	Charges for Services												
4500	Federal Revenue												
4600	State Revenue												
4800	Miscellaneous Revenues												
4820	Earnings on Investments												
	<b>TOTAL REVENUES</b>												
<b>Other Financing Sources</b>													
4910	Bond Proceeds												
4970	Transfers From Other Funds												
4990	Other Financing Sources												
	<b>TOTAL OTHER FINANCING SOURCES</b>												
	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>												
<b>Expenditures</b>													
5100	Salary and Wages												
5700	Expenditures												
5800A	Construction												
5800B	Capital Outlay												
5900	Debt Service												
	<b>TOTAL EXPENDITURES</b>												
<b>Other Financing Uses</b>													
5960	Transfers to Other Funds												
5990	Other Financing Uses												
	<b>TOTAL OTHER FINANCING USES</b>												
	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>												
	<b>Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)</b>												
0002	<b>Fund Balance Beginning of Year</b>												
0003	Adjustments												
0004	<b>Fund Balance End of Year</b>												

**Schedule A All Parts  
 Fiscal Year 2014**

**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
<b>Revenues</b>												
4100	Taxes and Excises											
4200	Charges for Services											
4500	Federal Revenue											
4600	State Revenue											
4800	Miscellaneous Revenues											
4820	Earnings on Investments				527						4,882	5,409
	<b>TOTAL REVENUES</b>				<b>527</b>						<b>4,882</b>	<b>5,409</b>
<b>Other Financing Sources</b>												
4970	Transfers From Other Funds				150,670							150,670
4990	Other Financing Sources											
	<b>TOTAL OTHER FINANCING SOURCES</b>				<b>150,670</b>							<b>150,670</b>
	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>				<b>151,197</b>						<b>4,882</b>	<b>156,079</b>
<b>Expenditures</b>												
5100	Salary and Wages											
5700	Expenditures										5,634	5,634
5800A	Construction											
5800B	Capital Outlay											
5900	Debt Service											
	<b>TOTAL EXPENDITURES</b>										<b>5,634</b>	<b>5,634</b>
<b>Other Financing Uses</b>												
5960	Transfers to Other Funds											
5990	Other Financing Uses											
	<b>TOTAL OTHER FINANCING USES</b>											
	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>										<b>5,634</b>	<b>5,634</b>
	<b>Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)</b>				<b>151,197</b>						<b>-752</b>	<b>150,445</b>
0002	<b>Fund Balance Beginning of Year</b>	<b>70,965</b>			<b>208,077</b>						<b>123,105</b>	<b>402,147</b>
0003	Adjustments											
0004	<b>Fund Balance End of Year</b>	<b>70,965</b>			<b>359,274</b>						<b>122,353</b>	<b>552,592</b>

**Schedule A All Parts  
 Fiscal Year 2014**

**Schedule A Part 7 - Agency Funds**

Acct. No.	Item Description	Balance July 1,2013	Additions	Deductions	Balance June 30,2014
<b>Assets</b>					
0005	Cash	678	46,449	45,007	2,120
0006	Accounts Receivable				
<b>TOTAL ASSETS</b>		<b>678</b>	<b>46,449</b>	<b>45,007</b>	<b>2,120</b>
<b>Liabilities</b>					
0007	Police Outside Detail	672	39,371	39,531	512
0008	Fire Off Duty Detail				
0009	Tax Due State				
0010	Meals Tax Due State				
0011	Licenses Due State	-35	3,787	2,812	940
0012	Due County/Retirement Systems	57		57	
0013	Guarantee Bid Deposits				
0014	Unclaimed Items				
0015	Other Liabilities	-16	3,291	2,607	668
<b>TOTAL LIABILITIES</b>		<b>678</b>	<b>46,449</b>	<b>45,007</b>	<b>2,120</b>

**Schedule A All Parts**  
**Fiscal Year 2014**

---

**Schedule A Part 8 - Personnel Expenditures**

Total Salaries and Wages as of December 31, -1 as Reported on IRS Form W-2 541,226

Total Number of Employees (FTE) for Calendar Year Ending December 31, -1 19



**Schedule A All Parts**  
**Fiscal Year 2014**

**Schedule A Part 9 - Schedule of Cash and Investments**

Acct. No.	Item Description	Cash and Investments
	<b>FUNDS</b>	
0016	General Fund	546,078
0017	Special Revenue	348,382
0018	Debt Service Fund	
0019	Capital Project Funds	3,139
0020	Enterprise Funds	
0021	Trust Funds	552,592
0022	Agency Funds	2,120
	<b>TOTAL ALL FUNDS</b>	<b>1,452,311</b>

**Schedule A All Parts  
Fiscal Year 2014**

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

Acct. No.	Item Description	Outstanding July 1,2013	Issued this Fiscal Year	Retired this Fiscal Year	Outstanding June 30,2014	Interest this Fiscal Year
<b>A. General Obligation Bonds</b>						
<b>Inside Debt Limit</b>						
D001	BUILDINGS					
D002	DEPARTMENT EQUIPMENT	27,000		27,000		1,053
D003	SCHOOL BUILDINGS					
D004	SCHOOL - ALL OTHER					
D005	SEWER	2,436		2,307	129	
D006	SOLID WASTE					
D007	OTHER INSIDE LIMIT	380,185		48,260	331,925	3,006
<b>TOTAL INSIDE DEBT LIMIT</b>		<b>409,621</b>		<b>77,567</b>	<b>332,054</b>	<b>4,059</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					
<b>TOTAL OUTSIDE DEBT LIMIT</b>						
<b>TOTAL LONG TERM DEBT</b>		<b>409,621</b>		<b>77,567</b>	<b>332,054</b>	<b>4,059</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					
D019	GRANT ANTICIPATION NOTES	110,000			110,000	
D020	OTHER SHORT TERM DEBT					
<b>TOTAL SHORT TERM DEBT</b>		<b>110,000</b>			<b>110,000</b>	
<b>D. Other Interest</b>						
D022	OTHER INTEREST					
<b>Item Description</b>		<b>Authorized</b>		<b>Issued/Retired Rescinded</b>		<b>Unissued June 30, 2014</b>
<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 2014**

**Schedule A Part 11 - Reconciliation of Fund Equity (Retained Earnings) for the Fiscal Year End June 30, 2014**

	Item Description	General	Special Revenue	Capital Projects	Enterprise	Trust	Total
1	Total Revenue	2,933,813	291,204			5,409	3,230,426
2	Total Expenditures	2,910,224	250,360			5,634	3,166,218
<b>3</b>	<b>TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (LINE 1 - LINE 2)</b>	<b>23,589</b>	<b>40,844</b>			<b>-225</b>	<b>64,208</b>
4	Transfers From Other Funds	79,458				150,670	230,128
5	Other Financing Sources						
6	Transfers To Other Funds	150,670	79,458				230,128
7	Other Financing Uses						
<b>8</b>	<b>TOTAL OTHER FINANCING SOURCES (USES) SUM OF LINES 4 AND 5 MINUS LINES 6 AND 7</b>	<b>-71,212</b>	<b>-79,458</b>			<b>150,670</b>	
<b>9</b>	<b>TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES) (SUM OF LINES 3 AND 8)</b>	<b>-47,623</b>	<b>-38,614</b>			<b>150,445</b>	<b>64,208</b>
10	Fund Equity (Retained Earnings) Beginning of Year	564,853	386,996	3,139		402,147	1,357,135
11	Other Adjustments	8,126					8,126
<b>12</b>	<b>TOTAL FUND EQUITY (RETAINED EARNINGS) END OF YEAR (SUM OF LINES 9 THROUGH 11)</b>	<b>525,356</b>	<b>348,382</b>	<b>3,139</b>		<b>552,592</b>	<b>1,429,469</b>

**Schedule A All Parts**  
**Fiscal Year 2014**

**Schedule A Part 12 - Personnel Expenditures**

**Signatures**

**Town Accountant**

**Jacqueline Cashin, Accountant, Gill, 413-863-9347 | 1/7/2015 9:20 AM**

**Schedule A All Parts  
 Fiscal Year 2014**

**Schedule A KAR-1**

**Cash Balance**

<b>Fund</b>	<b>Balance Sheet</b>	<b>Schedule A</b>	<b>Variance</b>
General Fund	546,078	546,078	0
Special Revenue	348,382	348,382	0
Capital Project Funds	3,139	3,139	0
Enterprise Funds		0	0
Trust & Agency Funds	554,712	554,712	0
Debt Service Fund		0	0
<b>Total</b>	<b>1,452,311</b>	<b>1,452,311</b>	<b>0</b>

**Fund Equity Balance**

<b>Fund</b>	<b>Balance Sheet</b>	<b>Schedule A</b>	<b>Variance</b>
General Fund	525,356	525,356	0
Special Revenue	348,382	348,382	0
Capital Project Funds	3,139	3,139	0
Enterprise Funds		0	0
Trust Funds	552,592	552,592	0
<b>Total</b>	<b>1,429,469</b>	<b>1,429,469</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.