

Schedule A All Parts
 Schedule A Part 1 - Fiscal Year 2020

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

| Acct. No. | Item Description | Amount |
|--|---|------------------|
| A. Taxes | | |
| 4110 | Personal Property Taxes | 143,452 |
| 4120 | Real Estate Taxes | 2,562,936 |
| 4150 | Motor Vehicle Excise | 226,749 |
| 4179 | Penalties and Interest | 25,065 |
| 4180 | In Lieu of Taxes | |
| 4191 | Hotel/Motel Excise | 2,078 |
| 4192 | Meals Excise | 12,204 |
| 4193 | Cannabis Excise | |
| 4194 | Boat Excise | 61 |
| 4198 | Urban Redevelopment Excises | |
| 4199 | Other Taxes | |
| A. TOTAL TAXES (NET OF REFUNDS) | | 2,972,545 |
| 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 | 163,100 |
| 4247 | Trash Collection Charges | 41,587 |
| 4248 | Transit Charges | |
| 4370 | Other Department Revenue | 22,469 |
| B. TOTAL CHARGES FOR SERVICES/OTHER DEPARTMENTAL REVENUES | | 227,156 |
| C. Licenses, Permits and Fees | | |
| 4322 | Fees Retained from Tax Collection | 5,582 |
| 4323 | Cannabis Impact Fee | |
| 4324 | Short-term Rental Community Impact Fee | |
| 4400 | Licenses and Permits | 5,835 |
| C. TOTAL LICENSES, PERMITS AND FEES | | 11,417 |
| D. Federal Revenue | | |
| 4540 | Unrestricted - Direct | |
| 4580 | Unrestricted - Through the State | |
| D. TOTAL FEDERAL REVENUE | | |
| E. Revenues From State | | |
| 4600 | State Revenue | 285,828 |
| E. TOTAL REVENUES FROM STATE | | 285,828 |
| F. Revenues From Other Governments | | |
| 4695 | Court Fines | 1,780 |
| 4720 | Received From the County for Services Performed | |

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| Acct. No. | Item Description | Amount |
|-----------|--|------------------|
| 4730 | Received From Other Municipalities for Services Performed | |
| | F. TOTAL REVENUES FROM OTHER GOVERNMENTS | 1,780 |
| | G. Special Assessments | |
| 4750 | Special Assessments | |
| | G. TOTAL SPECIAL ASSESSMENTS | |
| | H. Fines, and Forfeitures | |
| 4770 | Fines and Forfeitures | 420 |
| | H. TOTAL FINES AND FORFEITURES | 420 |
| | I. Miscellaneous Revenues | |
| 4800 | Miscellaneous Revenues | 5,490 |
| 4820 | Earnings on Investments | 12,599 |
| | I. TOTAL MISCELLANEOUS REVENUES | 18,089 |
| | TOTAL GENERAL FUND REVENUES | 3,517,235 |
| | J. Other Financing Sources | |
| 4990 | Other Financing Sources | |
| | J. TOTAL OTHER FINANCING SOURCES | |
| | TOTAL GENERAL FUND REVENUES AND OTHER FINANCIAL SOURCES | 3,517,235 |
| | K. Interfund Operating Transfers | |
| 4972 | Transfers from Special Revenue Funds | |
| 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 | |
| | TOTAL GENERAL FUND REVENUES, OTHER FINANCING SOURCES, AND INTERFUND OPERATING TRANSFERS | 3,517,235 |

Schedule A All Parts
Schedule A Part 2 - Fiscal Year 2020

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 | | 7,653 | | 25,042 | 22,581 | | | 31,948 | | 22,237 | | | |
| 5700 | Expenditures | | 2,536 | | 8,110 | 5,362 | 5,000 | 38,423 | 12,537 | 77,122 | 5,054 | | 199 | |
| 5800A | Construction | | | | | | | | | | | | | |
| 5800B | Capital Outlay | | | | | | 6,768 | 4,874 | | | | | | |
| | TOTAL | | 10,189 | | 33,152 | 27,943 | 11,768 | 43,297 | 44,485 | 77,122 | 27,291 | | 199 | |

Schedule A Part 2 - Public Safety (200)

| Acct. No. | Object of Expenditure | Police | Fire | Emerg. Med. Services | Inspection | Other |
|-----------|-----------------------|----------------|---------------|----------------------|--------------|-------|
| 5100 | Salary and Wages | | | | | |
| 5700 | Expenditures | 200,301 | 88,256 | 5,141 | 7,500 | |
| 5800A | Construction | | | | | |
| 5800B | Capital Outlay | | | | | |
| | TOTAL | 200,301 | 88,256 | 5,141 | 7,500 | |

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 | | 1,634,027 | 175,084 | | |
| 5800A | Construction | | | | | |
| 5800B | Capital Outlay | 10,741 | 13,624 | | | |
| | TOTAL | 10,741 | 1,647,651 | 175,084 | | |

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 | | | | | | | | |
| 5700 | Expenditures | 58,703 | 233,365 | 76,154 | 162,763 | | | 1,007 | 18,948 |
| 5800A | Construction | | | | | | | | |
| 5800B | Capital Outlay | | 6,108 | | | | | | |
| | TOTAL | 58,703 | 239,473 | 76,154 | 162,763 | | | 1,007 | 18,948 |

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 | 4,196 | | | | |
| 5700 | Expenditures | 12,477 | | 7,920 | 2,794 | |
| 5800A | Construction | | | | | |
| 5800B | Capital Outlay | | | | | |
| | TOTAL | 16,673 | | 7,920 | 2,794 | |

Schedule A All Parts
Schedule A Part 2 - Fiscal Year 2020

Schedule A Part 2 - Culture and Recreation (600)

| Acct. No. | Object of Expenditure | Library | Recreation | Parks | Historical Commission | Celebrations | Other |
|-----------|-----------------------|---------------|--------------|-------|-----------------------|--------------|-------|
| 5100 | Salary and Wages | | | | | | |
| 5700 | Expenditures | 24,268 | 2,700 | | 903 | | |
| 5800A | Construction | | | | | | |
| 5800B | Capital Outlay | | | | | | |
| | TOTAL | 24,268 | 2,700 | | 903 | | |

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 | 54,082 | | | |
| | TOTAL | 54,082 | | | |

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 | | | 112,096 | | | 40,920 | 37,761 | 94,839 | |
| | TOTAL | | | 112,096 | | | 40,920 | 37,761 | 94,839 | |

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

| Acct. No. | Object of Expenditure | Amount |
|-----------|--------------------------|---------------|
| 5960 | Transfers to Other Funds | 48,767 |
| 5990 | Other Financing Uses | |
| | TOTAL | 48,767 |

Schedule A Part 2 - Total All General Fund Expenditures

| Acct. No. | Object of Expenditure | Total |
|-----------|---|------------------|
| | Expenditures | |
| 5100 | Salary and Wages | 113,657 |
| 5700 | Expenditures | 2,866,654 |
| 5800A | Construction | |
| 5800B | Capital Outlay | 42,115 |
| 5900 | Debt Service | 54,082 |
| 0001 | Unclassified | 285,616 |
| | TOTAL GENERAL FUND EXPENDITURES | 3,362,124 |
| | Other Financing Uses | |
| 5960 | Transfers to Other Funds | 48,767 |
| 5990 | Other Financing Uses | |
| | TOTAL TRANSFERS AND OTHER FINANCING USES | 48,767 |
| | TOTAL GENERAL FUND | 3,410,891 |

Schedule A All Parts
Schedule A Part 2 - Fiscal Year 2020

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

Schedule A All Parts
Schedule A Part 3 - Fiscal Year 2020

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
 Schedule A Part 3 - Fiscal Year 2020

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 | | | | | | | | | | |
| 4800 | Miscellaneous Revenues | | 3,581 | 195,592 | | | 4,808 | 5,990 | 2,812 | 29,874 | 242,657 |
| 4820 | Earnings on Investments | | | | | | | | | | |
| | TOTAL REVENUES | | 3,581 | 195,592 | | | 4,808 | 5,990 | 2,812 | 29,874 | 242,657 |
| 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 | | 3,581 | 195,592 | | | 4,808 | 5,990 | 2,812 | 29,874 | 242,657 |
| Expenditures | | | | | | | | | | | |
| 5100 | Salary and Wages | | | | | | | | | | |
| 5700 | Expenditures | | 20,337 | | | 3,900 | 3,445 | 4,878 | 1,010 | 746 | 34,316 |
| 5800A | Construction | | | | | | | | | | |
| 5800B | Capital Outlay | | | | | | | | | | |
| 5900 | Debt Service | | | | | | | | | | |
| | TOTAL EXPENDITURES | | 20,337 | | | 3,900 | 3,445 | 4,878 | 1,010 | 746 | 34,316 |
| Other Financing Uses | | | | | | | | | | | |
| 5960 | Transfers to Other Funds | | | | | | | | | | |
| 5990 | Other Financing Uses | | | | | | | | | | |
| | TOTAL OTHER FINANCING USES | | | | | | | | | | |
| | TOTAL EXPENDITURES AND OTHER FINANCING USES | | 20,337 | | | 3,900 | 3,445 | 4,878 | 1,010 | 746 | 34,316 |
| | Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) | | -16,756 | 195,592 | | -3,900 | 1,363 | 1,112 | 1,802 | 29,128 | 208,341 |
| 0002 | Fund Balance Beginning of Year | | 11,088 | -199,055 | | | 3,854 | 10 | 10,163 | 43,573 | -130,367 |
| 0003 | Adjustments | | | | | | | | | | |
| 0004 | Fund Balance End of Year | | -5,668 | -3,463 | | -3,900 | 5,217 | 1,122 | 11,965 | 72,701 | 77,974 |

Schedule A All Parts
 Schedule A Part 3 - Fiscal Year 2020

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 | | | | | | | | | | |
| 4500 | Federal Revenue | | | | | | | | | | |
| 4600 | State Revenue | | | | | | | | | | |
| 4800 | Miscellaneous Revenues | | | 1,388 | | | | | 2,145 | | 3,533 |
| 4820 | Earnings on Investments | | | | | | | | | | |
| | TOTAL REVENUES | | | 1,388 | | | | | 2,145 | | 3,533 |
| 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 | | | 1,388 | | | | | 2,145 | | 3,533 |
| 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) | | | 1,388 | | | | | 2,145 | | 3,533 |
| 0002 | Fund Balance Beginning of Year | | | 5,258 | | | | 1,000 | 12,608 | 4,335 | 23,201 |
| 0003 | Adjustments | | | | | | | | | | |
| 0004 | Fund Balance End of Year | | | 6,646 | | | | 1,000 | 14,753 | 4,335 | 26,734 |

Schedule A All Parts
 Schedule A Part 3 - Fiscal Year 2020

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 | | | 14 | 1,429 | 3,195 | 4,638 |
| 4820 | Earnings on Investments | | | | | | |
| | TOTAL REVENUES | | | 14 | 1,429 | 3,195 | 4,638 |
| 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 | | | 14 | 1,429 | 3,195 | 4,638 |
| Expenditures | | | | | | | |
| 5100 | Salary and Wages | | | | | | |
| 5700 | Expenditures | | | | 1,245 | 6,233 | 7,478 |
| 5800A | Construction | | | | | | |
| 5800B | Capital Outlay | | | | | | |
| 5900 | Debt Service | | | | | | |
| | TOTAL EXPENDITURES | | | | 1,245 | 6,233 | 7,478 |
| Other Financing Uses | | | | | | | |
| 5960 | Transfers to Other Funds | | | | | | |
| 5990 | Other Financing Uses | | | | | | |
| | TOTAL OTHER FINANCING USES | | | | | | |
| | TOTAL EXPENDITURES AND OTHER FINANCING USES | | | | 1,245 | 6,233 | 7,478 |
| | Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) | | | 14 | 184 | -3,038 | -2,840 |
| 0002 | Fund Balance Beginning of Year | | | 6,199 | 8,273 | 28,029 | 42,501 |
| 0003 | Adjustments | | | | | | |
| 0004 | Fund Balance End of Year | | | 6,213 | 8,457 | 24,991 | 39,661 |

Schedule A All Parts
 Schedule A Part 3 - Fiscal Year 2020

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 | | 175,935 | | | | | | | 116 | 3,755 | 22,108 | 201,914 |
| 4820 | Earnings on Investments | | | | | | | | | | | | |
| | TOTAL REVENUES | | 175,935 | | | | | | | 116 | 3,755 | 22,108 | 201,914 |
| 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 | | 175,935 | | | | | | | 116 | 3,755 | 22,108 | 201,914 |
| Expenditures | | | | | | | | | | | | | |
| 5100 | Salary and Wages | | | | | | | | | | | | |
| 5700 | Expenditures | | 88,400 | | | | | | | 2,266 | 178,740 | 28,234 | 297,640 |
| 5800A | Construction | | | | | | | | | | | | |
| 5800B | Capital Outlay | | | | | | | | | | | | |
| 5900 | Debt Service | | | | | | | | | | | | |
| | TOTAL EXPENDITURES | | 88,400 | | | | | | | 2,266 | 178,740 | 28,234 | 297,640 |
| Other Financing Uses | | | | | | | | | | | | | |
| 5960 | Transfers to Other Funds | | 74,700 | | | | | | | | | | 74,700 |
| 5990 | Other Financing Uses | | | | | | | | | | | | |
| | TOTAL OTHER FINANCING USES | | 74,700 | | | | | | | | | | 74,700 |
| | TOTAL EXPENDITURES AND OTHER FINANCING USES | | 163,100 | | | | | | | 2,266 | 178,740 | 28,234 | 372,340 |
| | Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) | | 12,835 | | | | | | | -2,150 | -174,985 | -6,126 | -170,426 |
| 0002 | Fund Balance Beginning of Year | | 64,704 | | | | | | | 48,242 | 223,217 | 117,946 | 454,109 |
| 0003 | Adjustments | | | | | | | | | | | | |
| 0004 | Fund Balance End of Year | | 77,539 | | | | | | | 46,092 | 48,232 | 111,820 | 283,683 |

Schedule A All Parts
Schedule A Part 3 - Fiscal Year 2020

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 | |
| 4600 | State Revenue | |
| 4800 | Miscellaneous Revenues | 452,742 |
| 4820 | Earnings on Investments | |
| | TOTAL REVENUES | 452,742 |
| 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 | 452,742 |
| Expenditures | | |
| 5100 | Salary and Wages | |
| 5700 | Expenditures | 339,434 |
| 5800A | Construction | |
| 5800B | Capital Outlay | |
| 5900 | Debt Service | |
| | TOTAL EXPENDITURES | 339,434 |
| Other Financing Uses | | |
| 5960 | Transfers to Other Funds | 74,700 |
| 5990 | Other Financing Uses | |
| | TOTAL OTHER FINANCING USES | 74,700 |
| | TOTAL EXPENDITURES AND OTHER FINANCING USES | 414,134 |
| | Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) | 38,608 |
| 0002 | Fund Balance Beginning of Year | 389,444 |
| 0003 | Adjustments | |
| 0004 | Fund Balance End of Year | 428,052 |

Schedule A All Parts
Schedule A Part 4 - Fiscal Year 2020

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 | | | | | | | 1 | 1 |
| 4820 | Earnings on Investments | | | | | | | | |
| | TOTAL REVENUES | | | | | | | 1 | 1 |
| 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 | 1 |
| 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) | | | | | | | 1 | 1 |
| 0002 | Fund Balance Beginning of Year | | | | | | | 2,903 | 2,903 |
| 0003 | Adjustments | | | | | | | | |
| 0004 | Fund Balance End of Year | | | | | | | 2,904 | 2,904 |

Schedule A All Parts
Schedule A Part 5 - Fiscal Year 2020

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
Schedule A Part 6 - Fiscal Year 2020

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 | | | | 26,955 | | | | | 30,931 | 5,986 | 63,872 |
| 4820 | Earnings on Investments | | | | | | | | | | | |
| | TOTAL REVENUES | | | | 26,955 | | | | | 30,931 | 5,986 | 63,872 |
| Other Financing Sources | | | | | | | | | | | | |
| 4970 | Transfers From Other Funds | | | | | | | | | | | |
| 4990 | Other Financing Sources | | | | | | | | | | | |
| | TOTAL OTHER FINANCING SOURCES | | | | | | | | | | | |
| | TOTAL REVENUES AND OTHER FINANCING SOURCES | | | | 26,955 | | | | | 30,931 | 5,986 | 63,872 |
| Expenditures | | | | | | | | | | | | |
| 5100 | Salary and Wages | | | | | | | | | | | |
| 5700 | Expenditures | | | | | | | | | | 194 | 194 |
| 5800A | Construction | | | | | | | | | | | |
| 5800B | Capital Outlay | | | | | | | | | | | |
| 5900 | Debt Service | | | | | | | | | | | |
| | TOTAL EXPENDITURES | | | | | | | | | | 194 | 194 |
| Other Financing Uses | | | | | | | | | | | | |
| 5960 | Transfers to Other Funds | | | | | | | | | | | |
| 5990 | Other Financing Uses | | | | | | | | | | | |
| | TOTAL OTHER FINANCING USES | | | | | | | | | | | |
| | TOTAL EXPENDITURES AND OTHER FINANCING USES | | | | | | | | | | 194 | 194 |
| | Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) | | | | 26,955 | | | | | 30,931 | 5,792 | 63,678 |
| 0002 | Fund Balance Beginning of Year | 70,965 | | | 477,079 | | | | | 34,551 | 132,208 | 714,803 |
| 0003 | Adjustments | | | | | | | | | | | |
| 0004 | Fund Balance End of Year | 70,965 | | | 504,034 | | | | | 65,482 | 138,000 | 778,481 |

Schedule A All Parts
Schedule A Part 7 - Fiscal Year 2020

Schedule A Part 7 - Agency Funds

| Acct. No. | Item Description | Balance July 1,2019 | Additions | Transfer From | Deductions | Transfer To | Balance June 30,2020 |
|-----------|-------------------------------|---------------------|---------------|---------------|---------------|-------------|----------------------|
| | Assets | | | | | | |
| 0005 | Cash | 6,249 | 26,592 | | 31,431 | | 1,410 |
| 0006 | Accounts Receivable | | | | | | |
| | TOTAL ASSETS | 6,249 | 26,592 | | 31,431 | | 1,410 |
| | Liabilities | | | | | | |
| 0007 | Police Outside Detail | 2,275 | 20,869 | | 24,969 | | -1,825 |
| 0008 | Fire Off Duty Detail | | | | | | |
| 0009 | Tax Due State | | | | | | |
| 0010 | Meals Tax Due State | | | | | | |
| 0011 | Licenses Due State | 1,425 | 2,550 | | 3,637 | | 338 |
| 0012 | Due County/Retirement Systems | | | | | | |
| 0013 | Guarantee Bid Deposits | | | | | | |
| 0014 | Unclaimed Items | | | | | | |
| 0015 | Other Liabilities | 2,549 | 3,173 | | 2,825 | | 2,897 |
| | TOTAL LIABILITIES | 6,249 | 26,592 | | 31,431 | | 1,410 |

Schedule A All Parts
Schedule A Part 8 - Fiscal Year 2020

Schedule A Part 8 - Personnel Expenditures

| | |
|--|----------------|
| Total Salaries and Wages as of December 31, -1 as Reported on IRS Form W-2 | <u>532,541</u> |
| Total Number of Employees (FTE) for Calendar Year Ending December 31, -1 | <u>12</u> |

Schedule A All Parts
Schedule A Part 9 - Fiscal Year 2020

Schedule A Part 9 - Schedule of Cash and Investments

| Acct. No. | Item Description | Cash and Investments |
|-----------|------------------------|----------------------|
| | FUNDS | |
| 0016 | General Fund | 1,204,604 |
| 0017 | Special Revenue | 428,052 |
| 0018 | Debt Service Fund | |
| 0019 | Capital Project Funds | 2,904 |
| 0020 | Enterprise Funds | |
| 0021 | Trust Funds | 778,481 |
| 0022 | Agency Funds | 1,484 |
| | TOTAL ALL FUNDS | 2,415,525 |

Schedule A All Parts
Schedule A Part 10 - Fiscal Year 2020

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

| Acct. No. | Item Description | Outstanding July 1,2019 | Issued this Fiscal Year | Retired this Fiscal Year | Outstanding June 30,2020 | 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 | | | | | |
| D006 | SOLID WASTE | | | | | |
| D007 | OTHER INSIDE LIMIT | 192,561 | | 54,082 | 138,479 | |
| | TOTAL INSIDE DEBT LIMIT | 192,561 | | 54,082 | 138,479 | |
| | 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 | 192,561 | | 54,082 | 138,479 | |
| 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 | | | | | |
| D019 | GRANT ANTICIPATION NOTES | | | | | |
| D020 | OTHER SHORT TERM DEBT | | | | | |
| | TOTAL SHORT TERM DEBT | | | | | |
| | D. Other Interest | | | | | |
| D022 | OTHER INTEREST | | | | | |

| Item Description | Authorized | Issued/Retired Rescinded | Unissued June 30, 2020 |
|---|------------|--------------------------|------------------------|
| Authorized and Unissued - Inside Debt Limit | | | |
| Authorized and Unissued - Outside Debt Limit | | | |
| Total Authorized and Unissued | | | |

Schedule A All Parts
Schedule A Part 11 - Fiscal Year 2020

Schedule A Part 11 - Reconciliation of Fund Equity (Retained Earnings) for the Fiscal Year End June 30, 2020

| | Item Description | General | Special Revenue | Capital Projects | Enterprise | Trust | Total |
|-----------|--|------------------|-----------------|------------------|------------|----------------|------------------|
| 1 | Total Revenue | 3,517,235 | 452,742 | 1 | | 63,872 | 4,033,850 |
| 2 | Total Expenditures | 3,362,124 | 339,434 | | | 194 | 3,701,752 |
| 3 | TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (LINE 1 - LINE 2) | 155,111 | 113,308 | 1 | | 63,678 | 332,098 |
| 4 | Transfers From Other Funds | | | | | | |
| 5 | Other Financing Sources | | | | | | |
| 6 | Transfers To Other Funds | 48,767 | 74,700 | | | | 123,467 |
| 7 | Other Financing Uses | | | | | | |
| 8 | TOTAL OTHER FINANCING SOURCES (USES) SUM OF LINES 4 AND 5 MINUS LINES 6 AND 7 | -48,767 | -74,700 | | | | -123,467 |
| 9 | TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES) (SUM OF LINES 3 AND 8) | 106,344 | 38,608 | 1 | | 63,678 | 208,631 |
| 10 | Fund Equity (Retained Earnings) Beginning of Year | 1,077,058 | 389,444 | 2,903 | | 714,803 | 2,184,208 |
| 11 | Other Adjustments | | | | | | |
| 12 | TOTAL FUND EQUITY (RETAINED EARNINGS) END OF YEAR (SUM OF LINES 9 THROUGH 11) | 1,183,402 | 428,052 | 2,904 | | 778,481 | 2,392,839 |

Schedule A All Parts
Schedule A Submission - Fiscal Year 2020

Schedule A Submission

Signatures

Town Accountant

Kala Fisher, Accountant , Gill , kfisher@frcog.org 413-863-9347 | 1/12/2021 10:32 AM

Documents

No documents have been uploaded.

Schedule A All Parts
Schedule A KAR-1 - Fiscal Year 2020

Schedule A KAR-1

Cash Balance

| Fund | Balance Sheet | Schedule A | Variance |
|-----------------------|----------------------|-------------------|-----------------|
| General Fund | 1,204,604 | 1,204,604 | 0 |
| Special Revenue | 428,052 | 428,052 | 0 |
| Capital Project Funds | 2,904 | 2,904 | 0 |
| Enterprise Funds | | 0 | 0 |
| Trust & Agency Funds | 779,965 | 779,965 | 0 |
| Debt Service Fund | | 0 | 0 |
| Total | 2,415,525 | 2,415,525 | 0 |

Fund Equity Balance

| Fund | Balance Sheet | Schedule A | Variance |
|-----------------------|----------------------|-------------------|-----------------|
| General Fund | 1,183,402 | 1,183,402 | 0 |
| Special Revenue | 428,052 | 428,052 | 0 |
| Capital Project Funds | 2,904 | 2,904 | 0 |
| Enterprise Funds | | 0 | 0 |
| Trust Funds | 778,481 | 778,481 | 0 |
| Total | 2,392,839 | 2,392,839 | 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.