

TOWN OF PLYMOUTH, MASSACHUSETTS
Combined Statement of Assets, Liabilities and Fund Equity - All Funds and Account Groups
June 30, 2013

	General	Special Revenue	Capital Projects	Trust & Agency Funds	Enterprise Funds	General Long-term Debt	Total June 30, 2013
ASSETS							
Cash & Investments	\$ 19,767,988	\$ 13,047,202	\$ 4,636,811	\$ 18,984,073	\$ 8,539,764		\$ 64,975,838
Property tax receivable	2,733,413	38,636		746			2,772,795
Tax liens, foreclosures & Deferrals	2,818,634	11,170		(466)			2,829,338
Excise tax receivable	2,460,770						2,460,770
Due from other governments	592,264				5,745,141		6,337,405
Utility billings, liens & interest					1,013,405		1,013,405
Department & other receivable		512,663		2,214,904	90,000		2,817,567
Prepaid Expenses							
Deposits				166,200			166,200
Amounts to be provided for payment of long-term obligations						120,288,680	120,288,680
Bonds Authorized - Memo						138,027,791	138,027,791
Total assets	<u>\$ 28,373,069</u>	<u>\$ 13,609,671</u>	<u>\$ 4,636,811</u>	<u>\$ 21,365,457</u>	<u>\$ 15,388,310</u>	<u>\$ 258,316,471</u>	<u>\$ 341,689,789</u>
LIABILITIES							
Accounts payable and other liabilities	\$ 4,015,138	\$ 1,255,157	\$ 7,511	\$ 56,745	\$ 389,845		\$ 5,724,396
Accrued payroll, withholdings and benefits	(3,356)						(3,356)
Allowance for abatements	3,179,887						3,179,887
Claims payable				2,258,043			2,258,043
Agency payable including Tailings	79,487			1,046,433			1,125,920
Deferred revenue:							-
Property taxes	(1,773,088)	49,806		280			(1,723,002)
Next Years Revenue	123	8			466,420		466,551
All other receivables	5,279,404	512,663			6,848,546		12,640,613
Bond anticipation notes payable		120,000	705,000				825,000
General obligation bonds payable						120,288,680	120,288,680
Bonds Authorized & Unissued - Memo						138,027,791	138,027,791
Total liabilities	10,777,595	1,937,634	712,511	3,361,501	7,704,811	258,316,471	282,810,523
FUND EQUITY							
Reserved for continued appropriations and encumbrances	2,914,464				2,052,115		4,966,579
Reserve for Petty Cash / Deposit					50		50
Reserve for Debt Exclusion / Early Retiree Reimb			3,599,635				3,599,635
Unreserved:							
Undesignated	11,125,521	11,858,050	324,665		3,741,120		27,049,356
Designated for expenditure	4,380,805				1,240,139		5,620,944
Designated for Special Purpose		(186,013)		18,003,956	650,075		18,468,018
Snow / Ice & other approp. deficit	(825,316)						(825,316)
Court judgments							
Total fund equity	<u>17,595,474</u>	<u>11,672,037</u>	<u>3,924,300</u>	<u>18,003,956</u>	<u>7,683,499</u>		<u>58,879,266</u>
Total liabilities and fund equity	<u>\$ 28,373,069</u>	<u>\$ 13,609,671</u>	<u>\$ 4,636,811</u>	<u>\$ 21,365,457</u>	<u>\$ 15,388,310</u>	<u>\$ 258,316,471</u>	<u>\$ 341,689,789</u>

TOWN OF PLYMOUTH, MASSACHUSETTS
 Combined Statement of Revenues, Expenditures and Reconciliation of Fund Equity - All Funds
 For the Year Ended June 30, 2013

	General	Special Revenue	Capital Projects	Trust & Agency Funds	Enterprise Funds	TOTAL June 30, 2013
Revenues						
Property taxes and payments in lieu	\$ 123,620,142	\$ 1,802,455				\$ 125,422,597
Excise taxes	7,453,558	26,529				7,480,087
Licenses and permits	1,905,136					1,905,136
Penalties and interest	715,246				90,530	805,776
Investment income	245,127	35,487		568,992	87,330	936,936
Fines and forfeitures	356,971				8,481	365,452
Betterments and assessments					17,097	17,097
Charges for services	1,358,798				11,618,832	12,977,630
Contributions and donations		573,184		163,982		737,166
Departmental and other	2,821,758	6,073,196	875,000	5,546,982	1,538,457	16,855,393
Intergovernmental	31,154,184	12,164,625	6,372,382	14,494	601,122	50,306,807
Total revenues	169,630,920	20,675,476	7,247,382	6,294,450	13,961,849	217,810,077
Expenditures						
Current:						
General government	7,687,444	5,377,408	17,568	432,107		13,514,527
Public safety	19,227,050	958,365		13,118		20,198,533
Education	78,818,114	12,987,274	19,988,027	65,500		111,858,915
Public works	7,371,478	2,589,444	1,697,315		8,971,753	20,629,990
Human services	1,478,282	155,015	1,922,336			3,555,633
Culture and recreation	2,424,019	706,470				3,130,489
Pension and fringe benefits	13,001,611			31,760,873		44,762,484
State and county assessments	6,063,018					6,063,018
Debt service	9,953,071				3,288,156	13,241,227
Total expenditures	146,024,087	22,773,976	23,625,246	32,271,598	12,259,909	236,954,816
Revenues over (under) expenditures	23,606,833	(2,098,500)	(16,377,864)	(25,977,148)	1,701,940	(19,144,739)
Other financing sources (uses)						
Transfers in from other funds	3,358,597	71,009		25,817,826		29,247,432
Bond Proceeds & Other Financing Sources		800,000	24,474,000			25,274,000
Transfers out to other funds	(25,888,835)	(912,368)	(532,379)	(46,415)	(1,867,435)	(29,247,432)
Total other financing sources (uses)	(22,530,238)	(41,359)	23,941,621	25,771,411	(1,867,435)	25,274,000
Revenues and other financing sources (under) expenditures and other financing uses	1,076,595	(2,139,859)	7,563,757	(205,737)	(165,495)	6,129,261
Fund equity, beginning of year	16,518,879	13,809,601	(3,639,457)	18,209,693	7,851,289	52,750,005
Fund equity, beginning of year (Adjustment)		2,295			(2,295)	

TOWN OF PLYMOUTH, MASSACHUSETTS

Combined Statement of Revenues, Expenditures and Reconciliation of Fund Equity - All Funds
For the Year Ended June 30, 2013

Fund equity, end of year	\$ <u>17,595,474</u>	\$ <u>11,672,037</u>	\$ <u>3,924,300</u>	\$ <u>18,003,956</u>	\$ <u>7,683,499</u>	\$ <u>58,879,266</u>
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Town of Plymouth, Massachusetts
Combining Statement of Assets, Liabilities and Fund Equity - Proprietary Funds
June 30, 2013

	ENTERPRISE FUNDS				Total
	Sewer	Water	Airport	Solid Waste	Enterprise
	Enterprise	Enterprise	Enterprise	Enterprise	Funds
ASSETS					
Cash & Investments	\$ 2,371,500	\$ 3,469,493	\$ 678,264	\$ 2,020,507	\$ 8,539,764
Due from other governments	5,383,233	100,602		261,306	5,745,141
Utility billings, liens & interest	395,122	618,283			1,013,405
Department & other receivable				90,000	90,000
Prepaid Expenses					-
Deposits					-
Total assets	\$ 8,149,855	\$ 4,188,378	\$ 678,264	\$ 2,371,813	\$ 15,388,310
LIABILITIES					
Accounts payable and other liabilities	\$ 72,607	\$ 220,417	\$ 12,423	\$ 84,398	\$ 389,845
Claims payable					-
Deferred revenue	5,778,355	718,885		351,306	6,848,546
Deferred revenue - Next Years				466,420	466,420
Total liabilities	5,850,962	939,302	12,423	902,124	7,704,811
FUND EQUITY					
Reserved for continued appropriations and encumbrances	620,541	897,640		533,934	2,052,115
Reserve for Petty Cash			50		50
Unreserved:					
Undesignated	1,548,852	1,442,097	315,767	434,404	3,741,120
Designated for Special Purpose			350,024	300,051	650,075
Designated for expenditure	129,500	909,339		201,300	1,240,139
Designated for appropriation deficit					
Total fund equity (deficit)	2,298,893	3,249,076	665,841	1,469,689	7,683,499
Total liabilities and fund equity	\$ 8,149,855	\$ 4,188,378	\$ 678,264	\$ 2,371,813	\$ 15,388,310

Town of Plymouth, Massachusetts
Combining Statement of Revenues, Expenditures and Reconciliation of Fund Equity - Proprietary Funds
For the Year Ended June 30, 2013

	ENTERPRISE FUNDS				Total
	Sewer Enterprise	Water Enterprise	Airport Enterprise	Solid Waste Enterprise	Enterprise Funds
Revenues					
Penalties and interest	\$ 22,281	\$ 68,249			\$ 90,530
Investment income	23,479	57,487	1,381	4,983	87,330
Fines and forfeitures				8,481	8,481
Betterments and assessments		17,097			17,097
Charges for services	4,061,684	3,935,053	1,981,169	1,640,926	11,618,832
Departmental and other	782,582	288,757	304,245	162,873	1,538,457
Intergovernmental			<u>601,122</u>		<u>601,122</u>
Total revenues	4,890,026	4,366,643	2,887,917	1,817,263	13,961,849
Expenditures					
Current:					
Public Works - S & W	239,079	894,725	379,547	282,149	1,795,500
Public Works - Other Exps	1,906,751	966,024	1,634,819	637,917	5,145,511
Public Works - Capital Outlay	370,193	843,858	641,176	175,515	2,030,742
Debt service	<u>2,261,781</u>	<u>792,645</u>		<u>233,730</u>	<u>3,288,156</u>
Total expenditures	<u>4,777,804</u>	<u>3,497,252</u>	<u>2,655,542</u>	<u>1,329,311</u>	<u>12,259,909</u>
Revenues over (under) expenditures	112,222	869,391	232,375	487,952	1,701,940
Other financing sources (uses)					
Transfers in from other funds					-
Transfers out to other funds	<u>(318,110)</u>	<u>(1,102,265)</u>	<u>(176,450)</u>	<u>(270,610)</u>	<u>(1,867,435)</u>
Total other financing sources (uses)	<u>(318,110)</u>	<u>(1,102,265)</u>	<u>(176,450)</u>	<u>(270,610)</u>	<u>(1,867,435)</u>
Revenues and other financing sources (under)					
expenditures and other financing uses	(205,888)	(232,874)	55,925	217,342	(165,495)
Fund equity, beginning of year	<u>2,504,781</u>	<u>3,481,950</u>	<u>609,916</u>	<u>1,254,642</u>	<u>7,851,289</u>
BOY Reclassification Adjustments				(2,295)	(2,295)
Fund equity, end of year	<u>\$ 2,298,893</u>	<u>\$ 3,249,076</u>	<u>\$ 665,841</u>	<u>\$ 1,469,689</u>	<u>\$ 7,683,499</u>
 6/30/2012 Fund Balance	 2504781	 3481950	 609916	 1254642	 7851289

Town of Plymouth

Budget vs. Actual - State and Local Revenue

Fiscal Year 2013

FROM THE COMMONWEALTH	Budget	Actual	Difference	%
Veteran's Benefits	\$ 626,613.00	\$ 590,344.00	\$ (36,269.00)	94.21%
Exemptions	\$ 251,650.00	\$ 285,182.00	\$ 33,532.00	113.32%
Police Career Incentive	\$ -	\$ -	\$ -	#DIV/0!
State Owned Land	\$ 491,584.00	\$ 491,584.00	\$ -	100.00%
Chapter 70	\$ 22,208,459.00	\$ 22,208,459.00	\$ -	100.00%
Charter School Reimbursement	\$ 1,416,648.00	\$ 1,246,742.00	\$ (169,906.00)	88.01%
General Municipal Aid	\$ 3,314,295.00	\$ 3,314,295.00	\$ -	100.00%
Total from the Commonwealth	\$ 28,309,249.00	\$ 28,136,606.00	\$ (172,643.00)	99.39%
FROM LOCAL RECEIPTS				
Motor Vehicle Excise	\$ 6,164,978.00	\$ 6,713,668.66	\$ 548,690.66	108.90%
Other Excise (Hotel & Boat)	\$ 698,571.00	\$ 739,888.98	\$ 41,317.98	105.91%
Penalties/Interest on Taxes	\$ 612,720.00	\$ 715,245.47	\$ 102,525.47	116.73%
Payment In Lieu of Taxes	\$ 53,579.00	\$ 69,882.73	\$ 16,303.73	130.43%
Fees	\$ 437,045.00	\$ 479,346.27	\$ 42,301.27	109.68%
Rentals	\$ 657,145.00	\$ 700,377.66	\$ 43,232.66	106.58%
Departmental Revenue - School (Medicaid Reimb & P-Card Rebate)	\$ 430,000.00	\$ 635,292.58	\$ 205,292.58	147.74%
Departmental Revenue - Cemeteries	\$ 70,000.00	\$ 79,825.00	\$ 9,825.00	114.04%
Departmental Revenue - Crematory	\$ 291,135.00	\$ 345,335.00	\$ 54,200.00	118.62%
Departmental Revenue - Recreation	\$ 99,463.00	\$ 129,173.00	\$ 29,710.00	129.87%
Other Departmental Revenue	\$ 256,808.00	\$ 409,066.92	\$ 152,258.92	159.29%
Licenses and Permits	\$ 1,517,199.00	\$ 1,905,136.28	\$ 387,937.28	125.57%
Fines and Forfeits	\$ 347,675.00	\$ 367,099.56	\$ 19,424.56	105.59%
Investment Income	\$ 300,000.00	\$ 245,126.81	\$ (54,873.19)	81.71%
Other Miscellaneous Income	\$ 551,995.00	\$ 818,912.61	\$ 266,917.61	148.36%
Other Miscellaneous Income - Non -recurring	\$ -	\$ 1,966,640.40	\$ 1,966,640.40	#DIV/0!
			\$ -	#DIV/0!
Total Local Receipts	\$ 12,488,313.00	\$ 16,320,017.93	\$ 3,831,704.93	130.68%
GRAND TOTAL - STATE & LOCAL RECEIPTS	\$ 40,797,562.00	\$ 44,456,623.93	\$ 3,659,061.93	108.97%

Town of Plymouth
Changes in Long-Term Debt

Purpose	Description	MUNIS Object #	Type	Inside / Outside	Fund	MUNIS FUND #	Balance July 1, 2012	Additions	(Principal Payments)	(Principal Subsidy)	Balance June 30, 2013	Interest & Admin Fees Paid
Municipal Purposes, 4.15% - 5.75%, due 2013	Cedarville Fire Station	591006	Buildings	Inside	GF	9101	85,000		(85,000)		0	4,165
Municipal Purposes, 4.15% - 5.75%, due 2013	Town Hall	591007	Buildings	Inside	GF	9101	90,000		(90,000)		0	4,410
\$19,535 GOB Refunding 6/3/2009	Memorial Hall	591008	Buildings	Inside	GF	9101	589,400		(298,000)		291,400	13,212
\$19,535 GOB Refunding 6/3/2009	Senior Center Building Purchase	591009	Buildings	Inside	GF	9101	162,700		(41,700)		121,000	5,056
\$41,595 GOB 5/11/2011, 3.956%	SENIOR CNTR DEBT EXCLUSION \$199M (\$10M)	591094	Buildings	Inside	GF	9101	9,600,000		(400,000)		9,200,000	464,000
\$41,595 GOB 5/11/2011, 3.956%	EOC OPERATIONS CNTR \$500K	591097	Buildings	Inside	GF	9101	475,000		(25,000)		450,000	23,000
\$35,914 GOB 5/15/2009, 3.228%	169 CAMELOT \$2,300,000	591059	Buildings	Inside	GF	9101	1,925,000		(125,000)		1,800,000	77,700
\$35,914 GOB 5/15/2009, 3.228%	CREMATORY \$775,000	591074	Buildings	Inside	GF	9101	655,000		(40,000)		615,000	26,481
\$24,474,000 GOB 5/7/2013, 2.525%	Crematory Retort \$200K	591105	Dept Equipment	Inside	GF	9101		200,000			200,000	
\$24,474,000 GOB 5/7/2013, 2.525%	Fire Engine \$520K	591038	Dept Equipment	Inside	GF	9101		520,000			520,000	
\$35,914 GOB 5/15/2009, 3.228%	FIRE TRUCKS (\$1,193,000)	591038	Dept Equipment	Inside	GF	9101	895,000		(95,000)		800,000	34,375
\$35,914 GOB 5/15/2009, 3.228%	1976 PUMPING ENGINE \$445,000	591044	Dept Equipment	Inside	GF	9101	340,000		(35,000)		305,000	13,350
\$35,914 GOB 5/15/2009, 3.228%	1982 RESCUE TRUCK \$225,000 (\$185,000 Dispatch Center Equip & Fuel Eff Vehicles)	591045	Dept Equipment	Inside	GF	9101	40,000		(40,000)		0	1,200
\$35,914 GOB 5/15/2009, 3.228%	REPLACE ENGINE 8 \$475,000	591056	Dept Equipment	Inside	GF	9101	370,000		(35,000)		335,000	14,575

Town of Plymouth
Changes in Long-Term Debt

Purpose	Description	MUNIS Object #	Type	Inside / Outside	Fund	MUNIS FUND #	Balance July 1, 2012	Additions	(Principal Payments)	(Principal Subsidy)	Balance June 30, 2013	Interest & Admin Fees Paid
\$35,914 GOB 5/15/2009, 3.228%	STREET SWEEPER \$185,000	591082	Dept Equipment	Inside	GF	9101	70,833		(35,417)		35,417	2,125
\$19,535 GOB Refunding 6/3/2009	Beach Nourishment	591011	Other	Inside	GF	9101	10,000		(10,000)		0	150
\$19,535 GOB Refunding 6/3/2009	Eel River (Russell Mills) Land Purchase	591016	Other	Inside	GF	9101	147,750		(41,700)		106,050	4,507
\$19,535 GOB Refunding 6/3/2009	Recreation Filed	591017	Other	Inside	GF	9101	226,600		(226,600)		0	3,399
MWPAT, 4.5% - 6.0%, due 2017	Title V 1	591018	Other	Inside	GF	9101	55,502		(11,100)		44,402	
MWPAT, 3.0% - 5.25%, due 2020	Title V 2	591019	Other	Inside	GF	9101	81,528		(7,945)		73,584	
MWPAT, 2.5% - 5.25%, due 2024	Title V 3	591020	Other	Inside	GF	9101	118,575		(9,525)		109,050	
MWPAT,	Title V 4	591030	Other	Inside	GF	9101	150,000		(10,000)		140,000	
MWPAT,	Title V 5	591031	Other	Inside	GF	9101	160,000		(10,000)		150,000	
MWPAT, Series 16, due 2023	Title V 6	591086	Other	Inside	GF	9101	200,000				200,000	
MWPAT, Series 17B, due 2028	Title V 7	591089	Other	Inside	GF	9101		200,000			200,000	
\$41,595 GOB 5/11/2011, 3.956%	DAM REMOVAL \$200K	591095	Other	Inside	GF	9101	190,000		(10,000)		180,000	9,200
\$41,595 GOB 5/11/2011, 3.956%	ROAD IMPROV STANDISH \$750K	591096	Other	Inside	GF	9101	665,000		(85,000)		580,000	30,700
MWPAT, Series 17B, due 2028	Title V 8	591099	Other	Inside	GF	9101		200,000			200,000	
MWPAT, Series 17B, due 2028	Title V 9	591102	Other	Inside	GF	9101		400,000			400,000	
\$24,474,000 GOB 5/7/2013, 2.525%	Water Street Culvert Budge Planning	591103	Other	Inside	GF	9101		250,000			250,000	
\$24,474,000 GOB 5/7/2013, 2.525%	Seawall Repairs \$300K	591104	Other	Inside	GF	9101		300,000			300,000	
\$24,474,000 GOB 5/7/2013, 2.525%	Long Beach Property Purchase \$88K	591106	Other	Inside	GF	9101		88,000			88,000	
\$24,474,000 GOB 5/7/2013, 2.525%	Water Street Bridge \$100K	591109	Other	Inside	GF	9101		100,000			100,000	
\$35,914 GOB 5/15/2009, 3.228%	DPW IMP#4 1,300,000 (\$1,027,000)	591034	Other	Inside	GF	9101	430,000		(50,000)		380,000	16,900

Town of Plymouth
Changes in Long-Term Debt

Purpose	Description	MUNIS Object #	Type	Inside / Outside	Fund	MUNIS FUND #	Balance July 1, 2012	Additions	(Principal Payments)	(Principal Subsidy)	Balance June 30, 2013	Interest & Admin Fees Paid
\$35,914 GOB 5/15/2009, 3.228%	DPW IMP #5 1,300,000 (\$1,079,000)	591035	Other	Inside	GF	9101	310,000		(30,000)		280,000	12,294
\$35,914 GOB 5/15/2009, 3.228%	INFO TECHNOLOGY #1 1,101,000 (\$1,001,000)	591037	Other	Inside	GF	9101	550,000		(130,000)		420,000	20,050
\$35,914 GOB 5/15/2009, 3.228%	DPW IMP #6 \$1,300,000	591046	Other	Inside	GF	9101	775,000		(165,000)		610,000	29,594
\$35,914 GOB 5/15/2009, 3.228%	INFO TECHNOLOGY #2 \$1,097,000	591047	Other	Inside	GF	9101	395,000		(80,000)		315,000	14,600
\$35,914 GOB 5/15/2009, 3.228%	RENOVATE SIEVER FIELD \$256,278	591052	Other	Inside	GF	9101	280,840		(21,900)		258,940	7,245
\$35,914 GOB 5/15/2009, 3.228%	FORGES FIELD PAVILION \$94,425	591053	Other	Inside	GF	9101	(25,840)		(8,100)		(33,940)	2,680
\$35,914 GOB 5/15/2009, 3.228%	DPW IMP #7 \$1,300,000	591055	Other	Inside	GF	9101	750,000		(175,000)		575,000	28,544
\$35,914 GOB 5/15/2009, 3.228%	INFO TECH FIBER OPTIC \$394,891	591057	Other	Inside	GF	9101	260,000		(45,000)		215,000	9,725
\$35,914 GOB 5/15/2009, 3.228%	RENOVATE SIEVER FIELD \$213,290	591058	Other	Inside	GF	9101	165,000		(15,000)		150,000	6,525
\$35,914 GOB 5/15/2009, 3.228%	INFO TECHNOLOGY #3 \$450,000	591075	Other	Inside	GF	9101	255,000		(55,000)		200,000	9,450
\$35,914 GOB 5/15/2009, 3.228%	DPW IMP#8 \$1,300,000	591080	Other	Inside	GF	9101	765,000		(170,000)		595,000	27,994
\$19,535 GOB Refunding 6/3/2009	South High WWTF	591002	School All Other	Inside	GF	9101	29,700		(15,000)		14,700	666
\$35,914 GOB 5/15/2009, 3.228%	PCIS HVAC 3,000,000 (\$2,838,034)	591032	School All Other	Inside	GF	9101	2,340,000		(165,000)		2,175,000	94,200
\$35,914 GOB 5/15/2009, 3.228%	PSHS ROOF 1,600,000 (\$194,000)	591033	School All Other	Inside	GF	9101	150,000		(10,000)		140,000	6,056

Town of Plymouth
Changes in Long-Term Debt

Purpose	Description	MUNIS Object #	Type	Inside / Outside	Fund	MUNIS FUND #	Balance July 1, 2012	Additions	(Principal Payments)	(Principal Subsidy)	Balance June 30, 2013	Interest & Admin Fees Paid
\$24,474,000 GOB 5/7/2013, 2.525%	WEST SCHOOL	591036	School All Other	Inside	GF	9101		1,300,000			1,300,000	
\$35,914 GOB 5/15/2009, 3.228%	WEST SCHOOL	591036	School All Other	Inside	GF	9101	410,000		(30,000)		380,000	16,456
\$35,914 GOB 5/15/2009, 3.228%	PCIS HVAC 8,000,000	591040	School All Other	Inside	GF	9101	6,725,000		(425,000)		6,300,000	271,575
\$35,914 GOB 5/15/2009, 3.228%	ENGINEERING ESTIMATES SCHOOL BUILDINGS 300,000	591041	School All Other	Inside	GF	9101	75,000		(75,000)		0	2,250
\$35,914 GOB 5/15/2009, 3.228%	BUTLER BUILDING HVAC \$125,000	591042	School All Other	Inside	GF	9101	95,000		(10,000)		85,000	3,750
\$35,914 GOB 5/15/2009, 3.228%	SCHOOL EXTERIOR DOORS \$86,400	591043	School All Other	Inside	GF	9101	70,000		(5,000)		65,000	2,825
\$35,914 GOB 5/15/2009, 3.228%	SCHOOL BDLG REPAIR \$510,651	591087	School All Other	Inside	GF	9101	420,000		(30,000)		390,000	16,881
\$24,474,000 GOB 5/7/2013, 2.525%	PNHS DEBT EXCLUSION \$199M (\$11.125M)	591090	School Buildings	Outside	GF	9101		11,125,000			11,125,000	
\$41,595 GOB 5/11/2011, 3.956%	PNHS DEBT EXCLUSION \$199M (\$39.125M)	591090	School Buildings	Outside	GF	9101	26,880,000		(1,120,000)		25,760,000	1,299,200
\$24,474,000 GOB 5/7/2013, 2.525%	PCIS Roof \$1.290M	591100	School All Other	Inside	GF	9101		1,290,000			1,290,000	
\$24,474,000 GOB 5/7/2013, 2.525%	Indian Brook HVAC \$5.6M	591107	School All Other	Inside	GF	9101		5,600,000			5,600,000	
\$24,474,000 GOB 5/7/2013, 2.525%	PSMS Building Repairs \$2.560M	591108	School All Other	Inside	GF	9101		2,560,000			2,560,000	
\$24,474,000 GOB 5/7/2013, 2.525%	School Window Replacement	591110	School All Other	Inside	GF	9101		184,000			184,000	

Town of Plymouth
Changes in Long-Term Debt

Purpose	Description	MUNIS Object #	Type	Inside / Outside	Fund	MUNIS FUND #	Balance July 1, 2012	Additions	(Principal Payments)	(Principal Subsidy)	Balance June 30, 2013	Interest & Admin Fees Paid
\$24,474,000 GOB 5/7/2013, 2.525%	School Bathroom Remodeling \$157K	591111	School All Other	Inside	GF	9101		157,000			157,000	
\$19,535 GOB Refunding 6/3/2009	Manomet & South Elementary	591250	School Buildings	Outside	GF	9101	4,957,500		(576,000)		4,381,500	197,115
\$19,535 GOB Refunding 6/3/2009	PSMS	591251	School Buildings	Outside	GF	9101	9,086,000		(1,160,300)		7,925,700	377,896
						9101 Total	73,451,089	24,474,000	(6,333,287)	0	91,591,802	3,206,075
\$35,914 GOB 5/15/2009, 3.228%	WASTEWATE R TRUCK (\$221,000)	591061	Dept Equipment	Inside	Sewer	9102	120,000		(30,000)		90,000	4,350
\$19,535 GOB Refunding 6/3/2009	Wastewater Facility Engineering	591023	Sewer	Inside	Sewer	9102	39,850		(20,000)		19,850	896
MWPAT, .04% - 4.7%, due 2013	WWTF Construction	591024	Sewer	Inside	Sewer	9102	345,799		(117,200)		228,599	46,114
\$19,535 GOB Refunding 6/3/2009	WWTF Construction	591025	Sewer	Inside	Sewer	9102	359,300		(100,000)		259,300	10,879
MWPAT, 3.5% - 5.25%, due 2021	WWTF Construction	591026	Sewer	Inside	Sewer	9102	14,855,000		(1,099,898)	(360,102)	13,395,000	208,952
MWPAT, 3.0% - 5.25%, due 2022	WWTF Construction	591027	Sewer	Inside	Sewer	9102	6,120,122		(372,677)	(103,014)	5,644,432	92,778
MWPAT, 2.0% - 5.5%, due 2023	WWTF Construction	591028	Sewer	Inside	Sewer	9102	230,326		(14,999)		215,327	6,507
MWPAT	Russell Mills Dam	591088	Sewer	Inside	Sewer	9102	98,215		(8,929)		89,286	141
\$41,595 GOB 5/11/2011, 3.956%	SEWER INTERCEPTO R \$800,000	591101	Sewer	Inside	Sewer	9102	760,000		(40,000)		720,000	36,800
\$35,914 GOB 5/15/2009, 3.228%	WASTEWATE R FACILITY (\$600,000)	591063	Sewer	Inside	Sewer	9102	510,000		(30,000)		480,000	20,663
						9102 Total	23,438,613	0	(1,833,703)	(463,116)	21,141,795	428,079
\$19,535 GOB Refunding 6/3/2009	Savery pond well	591260	Water	Outside	Water	9103	81,500		(21,000)		60,500	2,530

Town of Plymouth
Changes in Long-Term Debt

Purpose	Description	MUNIS Object #	Type	Inside / Outside	Fund	MUNIS FUND #	Balance July 1, 2012	Additions	(Principal Payments)	(Principal Subsidy)	Balance June 30, 2013	Interest & Admin Fees Paid
MWPAT, 3.5% - 5.25%, due 2021	North Plymouth Well	591261	Water	Outside	Water	9103	370,000		(25,676)	(9,324)	335,000	5,964
\$35,914 GOB 5/15/2009, 3.228%	N. PLYMOUTH WELL \$750,000 (\$56,849)	591064	Water	Outside	Water	9103	40,000		(5,000)		35,000	1,525
\$35,914 GOB 5/15/2009, 3.228%	BRADFORD WELL \$600,000	591065	Water	Outside	Water	9103	510,000		(30,000)		480,000	20,663
\$35,914 GOB 5/15/2009, 3.228%	WATER GENERATORS \$720,000 (\$707,000)	591066	Water	Outside	Water	9103	420,000		(90,000)		330,000	15,475
\$24,474,000 GOB 5/7/2013, 2.525%	REPLACE LOUT POND WELL \$1M (\$100K)	591067	Water	Outside	Water	9103		100,000			100,000	
\$35,914 GOB 5/15/2009, 3.228%	REPLACE LOUT POND WELL \$1M	591067	Water	Outside	Water	9103	845,000		(45,000)		800,000	40,244
\$35,914 GOB 5/15/2009, 3.228%	REHAB HARRINGTON WATER TANK (\$555,000)	591068	Water	Outside	Water	9103	330,000		(70,000)		260,000	12,175
\$35,914 GOB 5/15/2009, 3.228%	TEST WELLS \$600,000 (\$380,000)	591069	Water	Outside	Water	9103	245,000		(45,000)		200,000	9,125
\$24,474,000 GOB 5/7/2013, 2.525%	WANNOS POND Well (\$700)	591079	Water	Outside	Water	9103		700,000			700,000	
\$35,914 GOB 5/15/2009, 3.228%	WANNOS POND Well	591079	Water	Outside	Water	9103	895,000		(55,000)		840,000	40,150
\$35,914 GOB 5/15/2009, 3.228%	BRADFORD FILTERS \$3M	591085	Water	Outside	Water	9103	2,550,000		(150,000)		2,400,000	103,313
						9103 Total	6,286,500	800,000	(536,676)	(9,324)	6,540,500	251,163
\$35,914 GOB 5/15/2009, 3.228%	CAMERA SYSTEM \$123,650	591071	Dept Equipment	Inside	SW	9105	30,000		(30,000)		0	900
\$35,914 GOB 5/15/2009, 3.228%	USED LOADER \$125,000	591083	Dept Equipment	Inside	SW	9105	47,860		(23,930)		23,930	1,436

Town of Plymouth
Changes in Long-Term Debt

Purpose	Description	MUNIS Object #	Type	Inside / Outside	Fund	MUNIS FUND #	Balance July 1, 2012	Additions	(Principal Payments)	(Principal Subsidy)	Balance June 30, 2013	Interest & Admin Fees Paid
\$35,914 GOB 5/15/2009, 3.228%	PACKER TRUCK \$134,000	591084	Dept Equipment	Inside	SW	9105	51,306		(25,653)		25,653	1,539
\$19,535 GOB Refunding 6/3/2009	Landfill Closure I	591253	Solid Waste	Outside	SW	9105	24,700		(24,700)		0	371
MWPAT, 4.5% - 5.375%, due 2020	Landfill Closure II	591254	Solid Waste	Outside	SW	9105	175,000		(9,741)	(5,259)	160,000	3,014
MWPAT, 4.5% - 5.375%, due 2020	Landfill Closure II	591255	Solid Waste	Outside	SW	9105	830,000		(54,799)	(25,201)	750,000	14,222
\$35,914 GOB 5/15/2009, 3.228%	MANOMET GAS CONTAIN \$150,000 (\$75,000 Manomet & Cedarville)	591072	Solid Waste	Outside	SW	9105	60,000		(5,000)		55,000	2,375
\$35,914 GOB 5/15/2009, 3.228%	SOUTH ST SITE ASSESS \$150,000	591073	Solid Waste	Inside	SW	9105	35,000		(35,000)		0	1,050
						9105 Total	1,253,867	0	(208,823)	(30,461)	1,014,583	24,907
						Grand Total	104,430,068	25,274,000	(8,912,488)	(502,901)	120,288,680	3,910,224

Town of Plymouth
Schedule of Authorized Unissued Debt
FY2013

<u>Purpose</u>	<u>Date</u>	<u>Funding Source</u>	<u>CPF #</u>	<u>MUNIS FUND #</u>	<u>Article</u>	<u>Authorization</u>	<u>7/1/2012</u>	<u>Additions</u>	<u>BANS / SANS Issued</u>	<u>BONDS Issued</u>	<u>Rescissions</u>	<u>6/30/2013</u>
Title V 10	10/20/2012 FATM	GF	2707	9101	Art 7	300,000		300,000	(120,000)			180,000
Title V 9	4/2/2011 ATM	GF	2707	9101	Art 21	400,000	55,000		(55,000)			-
Title V 8	4/3/2010 STM	GF	2707	9101	Art 8	200,000	-					-
Title V 7	4/6/2009 ATM	GF	2707	9101	Art 20	200,000	-					-
Beach Nourishment	6/10/1996	GF	3405	9101	10	3,200,000	2,727,000					2,727,000
Water Street Culvert & Bridge Construction	4/7/2012 ATM	GF	3405	9101	Art 9 (B-3)	2,500,000	2,500,000			(100,000)		2,400,000
Water Street Culvert Design & Permitting	4/2/2011 ATM	GF	3405	9101	Art. 9B2		-					-
Plymouth Long Beach Seawall Repair	4/2/2011 ATM	GF	3405	9101	Art. 9B3		-					-
Permit & Install Third Retort	4/2/2011 ATM	GF	3405	9101	Art. 9B4		-					-
Replace 2001 Engine One	4/2/2011 ATM	GF	3405	9101	Art. 9B5		-					-
T-Wharf Construction	4/6/2013 ATM	GF	3405	9101	Art 9B1	1,250,000		1,250,000				1,250,000
Purchase & Equip New Engine 7	4/6/2013 ATM	GF	3405	9101	Art 9B2	560,000		560,000				560,000
Purchase & Equip New Brush Breaker	4/6/2013 ATM	GF	3405	9101	Art 9B4	405,000		405,000				405,000
Purchase of Plymouth Beach Property	10/24/2011 FATM	GF	3410	9101	Art 11	850,000	4,400					4,400
Purchase of 314 Ryder Way	4/6/2013 STM	GF	3410	9101	Art 7	305,000		305,000	(305,000)			-
Hedge Elementary Replace Windows	4/7/2012 ATM	GF	3430	9101	Art 9 (B-1)	184,000	184,000			(184,000)		-
Variuos School Buildings - Bathroom Upgrades	4/7/2012 ATM	GF	3430	9101	Art 9 (B-2)	157,000	157,000			(157,000)		-
Indian Brook HVAC Replacement	4/2/2011 ATM	GF	3430	9101	Art. 9B6		1,000,000			(100,000)		900,000
PSMS Repair Brick Veneer/Flashing	4/2/2011 ATM	GF	3430	9101	Art. 9B7		1,936,000			(1,060,000)		876,000
PCIS School Roof	4/3/2010 ATM	GF	3430	9101	Art 9B5	5,650,000	3,395,000				255,000	3,650,000
West Elementary HVAC	6/1/2009 ATM	GF	3430	9101	Art 9B-2	1,805,000	500,000					500,000
HVAC Replacement @ Federal Furnace Elementary	4/6/2013 ATM	GF	3430	9101	Art 9B3	7,150,000		7,150,000				7,150,000
2 Schools and Senior Center	6/26/2006	GF	3435	9101	1	199,000,000	151,000,000		(382,000)	(1,125,000)	(37,167,409)	112,325,591
				9101 Total		224,116,000	163,458,400	9,970,000	(862,000)	(2,726,000)	(36,912,409)	132,927,991
Plan & Design extension of Samoset St. Sewer Corridor	4/6/2013 ATM	Sewer	6002	9102	Art 9B5	700,000		700,000				700,000
Replace/Relocate Sewer Interceptor	4/6/2013 ATM	Sewer	6002	9102	Art 9B6	1,549,800		1,549,800				1,549,800
				9102 Total		2,249,800	-	2,249,800	-	-	-	2,249,800

Town of Plymouth
Schedule of Authorized Unissued Debt
FY2013

<u>Purpose</u>	<u>Date</u>	<u>Funding Source</u>	<u>CPF #</u>	<u>MUNIS FUND #</u>	<u>Article</u>	<u>Authorization</u>	<u>7/1/2012</u>	<u>Additions</u>	<u>BANS / SANS Issued</u>	<u>BONDS Issued</u>	<u>Rescissions</u>	<u>6/30/2013</u>
Replace Lout Pond Well	5/24/2006	Water	6102	9103	9 (B-16)	1,000,000	-					-
Wannos Pond Well & Pump Station	4/2/2011 STM	Water	6102	9103	4A	800,000	100,000					100,000
Wannos Pond Well & Pump Station	6/9/2007 & 4/5/2008	Water	6102	9103	4A & 4C	1,000,000	-					-
Jacket Water Main Replacement	4/6/2013 ATM	Water	6102	9103	Art 9B7	2,750,000		2,750,000				2,750,000
				9103 Total		5,550,000	100,000	2,750,000	-	-	-	2,850,000
				Grand Total		231,915,800	163,558,400	14,969,800	(862,000)	(2,726,000)	(36,912,409)	138,027,791

**Town of Plymouth
Short-Term Debt
FY 2013**

Type	Purpose	Dept	Funding Source	MUNIS Fund #	Inside / Outside	Type	Balance July 1, 2012	Issued	Retirements	BAN Rolled into Bond Issue	Balance June 30, 2013	Interest Paid
BAN	Title V (6) Interim Loan	181	GF	2707	Inside	Sewer	-				-	
BAN	Title V (7) Interim Loan	181	GF	2707	Inside	Sewer	200,000.00			(200,000.00)	-	-
BAN	Title V (8) Interim Loan	181	GF	2707	Inside	Sewer	200,000.00			(200,000.00)	-	-
BAN	Title V (9) Interim Loan	181	GF	2707	Inside	Sewer	345,000.00	55,000.00		(400,000.00)	-	-
BAN	Title V (10) Interim Loan	181	GF	2707	Inside	Sewer		120,000.00			120,000.00	
			2707 Total				745,000.00	175,000.00	-	(800,000.00)	120,000.00	-
BAN	Water Street Culvert Design & Permitting	427	GF	3405	Inside	Other	250,000.00			(250,000.00)	-	3,718.75
BAN	Plymouth Long Beach Seawall Repair	427	GF	3405	Inside	Other	300,000.00			(300,000.00)	-	4,462.50
BAN	Permit & Install Third Retort	490	GF	3405	Inside	Departmental Equipment	200,000.00			(200,000.00)	-	2,975.00
BAN	Replace 2001 Engine One	220	GF	3405	Inside	Departmental Equipment	520,000.00			(520,000.00)	-	7,735.00
			3405 Total				1,270,000.00	-	-	(1,270,000.00)	-	18,891.25
BAN	Purchase of Plymouth Beach Property	123	GF	3410	Inside	Other	88,600.00	600.00	(600.00)	(88,000.00)	600.00	1,317.92
BAN	Ryderway Beach Property Purchase	427	GF	3410	Inside	Other		305,000.00			305,000.00	
			3410 Total				88,600.00	305,600.00	(600.00)	(88,000.00)	305,600.00	1,317.92
BAN	West Elementary School - HVAC	300	GF	3430	Inside	School Buildings	1,500,000.00		(1,500,000.00)		-	22,312.50
BAN	West Elementary School - HVAC	300	GF	3430	Inside	School Buildings	1,305,000.00	5,800.00	(5,000.00)	(1,300,000.00)	5,800.00	19,411.88
BAN	PCIS Roof Replacement	300	GF	3430	Inside	School Buildings	1,745,000.00	4,000.00	(455,000.00)	(1,290,000.00)	4,000.00	25,956.88
BAN	Indian Brook HVAC Replacement	300	GF	3430	Inside	School Buildings	5,500,000.00			(5,500,000.00)	-	81,812.50
BAN	PSMS Repair Brick Veneer/Flashing	300	GF	3430	Inside	School Buildings	1,500,000.00	7,600.00		(1,500,000.00)	7,600.00	22,312.50
			3430 Total				11,550,000.00	17,400.00	(1,960,000.00)	(9,590,000.00)	17,400.00	171,806.26
BAN	Debt Exclusion - PNHS	300	GF	3435	Inside	School Buildings	10,000,000.00			(10,000,000.00)	-	148,750.00
BAN	Debt Exclusion - PSHS - Feasibility	300	GF	3435	Inside	School Buildings		382,000.00			382,000.00	
			3435 Total				10,000,000.00	382,000.00	-	(10,000,000.00)	382,000.00	148,750.00
BAN	Lout Pond Well	450	Water	6102	Outside	Water	100,000.00			(100,000.00)	-	600.83
BAN	Wannos Well	450	Water	6102	Outside	Water	700,000.00			(700,000.00)	-	4,205.84
			6102 Total				800,000.00	-	-	(800,000.00)	-	4,806.67
			Grand Total				24,453,600.00	880,000.00	(1,960,600.00)	(22,548,000.00)	825,000.00	345,572.10