

TOWN OF PLYMOUTH, MASSACHUSETTS
 Combined Statement of Assets, Liabilities and Fund Equity - All Funds and Account Groups
 June 30, 2014

	General	Special Revenue	Capital Projects	Trust & Agency Funds	Enterprise Funds	General Long-term Debt	Total June 30, 2014
ASSETS							
Cash & Investments	\$ 23,417,948	\$ 16,887,006	\$ 9,288,423	\$ 20,621,218	\$ 7,238,487		\$ 77,453,082
Property tax receivable	2,253,288	26,526		1,050			2,280,864
Tax liens, foreclosures & Deferrals	2,816,384	11,720		731			2,828,835
Excise tax receivable	1,997,640						1,997,640
Due from other governments	388,885				4,902,733		5,291,618
Utility billings, liens & interest					1,692,643		1,692,643
Department & other receivable		779,394		14,645	85,400		879,439
Prepaid Expenses							
Deposits				172,900			172,900
Amounts to be provided for payment of long-term obligations						109,967,294	109,967,294
Bonds Authorized - Memo						172,497,012	172,497,012
Total assets	<u>\$ 30,874,145</u>	<u>\$ 17,704,646</u>	<u>\$ 9,288,423</u>	<u>\$ 20,810,544</u>	<u>\$ 13,919,263</u>	<u>\$ 282,464,306</u>	<u>\$ 375,061,327</u>
LIABILITIES							
Accounts payable and other liabilities	\$ 3,685,675	\$ 464,850	\$ 2,328,153	\$ 91,412	\$ 360,528		\$ 6,930,618
Accrued payroll, withholdings and benefits	3,175						3,175
Allowance for abatements	2,135,849						2,135,849
Claims payable				2,404,388			2,404,388
Agency payable including Tailings	91,492			1,131,458			1,222,950
Deferred revenue:							-
Property taxes	(988,875)	26,526		1,781			(960,568)
Next Years Revenue	5				860,745		860,750
All other receivables	5,045,064	791,114			6,145,286		11,981,464
Bond anticipation notes payable		200,000	18,127,800				18,327,800
General obligation bonds payable						109,967,294	109,967,294
Bonds Authorized & Unissued - Memo						172,497,012	172,497,012
Total liabilities	9,972,385	1,482,490	20,455,953	3,629,039	7,366,559	282,464,306	325,370,732
FUND EQUITY							
Reserved for continued appropriations and encumbrances	4,895,833	5,169,889	5,424,872		1,857,149		17,347,743
Reserve for Petty Cash / Deposit					50		50
Unreserved:							
Undesignated	11,241,381	10,521,271	(16,592,402)		2,432,060		7,602,310
Designated for expenditure	5,694,979				1,962,517		7,657,496
Designated for Special Purpose		530,996		17,181,505	300,928		18,013,429
Snow / Ice & other approp. deficit	(930,433)						(930,433)
Court judgments							
Total fund equity	<u>20,901,760</u>	<u>16,222,156</u>	<u>(11,167,530)</u>	<u>17,181,505</u>	<u>6,552,704</u>		<u>49,690,595</u>
Total liabilities and fund equity	<u>\$ 30,874,145</u>	<u>\$ 17,704,646</u>	<u>\$ 9,288,423</u>	<u>\$ 20,810,544</u>	<u>\$ 13,919,263</u>	<u>\$ 282,464,306</u>	<u>\$ 375,061,327</u>

TOWN OF PLYMOUTH, MASSACHUSETTS

Combined Statement of Revenues, Expenditures and Reconciliation of Fund Equity - All Funds
For the Year Ended June 30, 2014

	General	Special Revenue	Capital Projects	Trust & Agency Funds	Enterprise Funds	TOTAL June 30, 2014
Revenues						
Property taxes and payments in lieu	\$ 130,136,160	\$ 1,898,827				\$ 132,034,987
Excise taxes	8,470,247	26,787				8,497,034
Licenses and permits	2,423,943					2,423,943
Penalties and interest	708,936				74,893	783,829
Investment income	183,949	(10,117)		244,055	20,615	438,502
Fines and forfeitures	430,954				3,100	434,054
Betterments and assessments					13,428	13,428
Charges for services	1,279,484				10,584,318	11,863,802
Contributions and donations		483,667		55,825		539,492
Departmental and other	996,349	6,225,344		5,903,140	2,283,133	15,407,966
Intergovernmental	34,729,842	14,562,864	39,043	31,096	387,066	49,749,911
Total revenues	179,359,864	23,187,372	39,043	6,234,116	13,366,553	222,186,948
Expenditures						
Current:						
General government	8,974,241	2,281,892	27,011	1,000		11,284,144
Public safety	19,499,571	1,298,576	1,078,655	14,634		21,891,436
Education	79,793,028	11,903,918	9,233,479	171,927		101,102,352
Public works	7,915,923	3,532,893	1,983,329		9,293,742	22,725,887
Human services	1,481,236	163,173	93,672			1,738,081
Culture and recreation	2,395,382	728,378				3,123,760
Pension and fringe benefits	13,695,515			34,559,131		48,254,646
State and county assessments	6,850,922					6,850,922
Debt service	11,146,368				3,258,023	14,404,391
Total expenditures	151,752,186	19,908,830	12,416,146	34,746,692	12,551,765	231,375,619
Revenues over (under) expenditures	27,607,678	3,278,542	(12,377,103)	(28,512,576)	814,788	(9,188,671)
Other financing sources (uses)						
Transfers in from other funds	3,458,875	2,510,129	9,909	27,738,126		33,717,039
Bond Proceeds & Other Financing Sources						
Transfers out to other funds	(27,760,267)	(1,238,552)	(2,724,636)	(48,001)	(1,945,583)	(33,717,039)
Total other financing sources (uses)	(24,301,392)	1,271,577	(2,714,727)	27,690,125	(1,945,583)	
Revenues and other financing sources (under) expenditures and other financing uses	3,306,286	4,550,119	(15,091,830)	(822,451)	(1,130,795)	(9,188,671)
Fund equity, beginning of year	17,595,474	11,672,037	3,924,300	18,003,956	7,683,499	58,879,266
Fund equity, beginning of year (Adjustment)						

TOWN OF PLYMOUTH, MASSACHUSETTS

Combined Statement of Revenues, Expenditures and Reconciliation of Fund Equity - All Funds
For the Year Ended June 30, 2014

Fund equity, end of year	\$ <u>20,901,760</u>	\$ <u>16,222,156</u>	\$ <u>(11,167,530)</u>	\$ <u>17,181,505</u>	\$ <u>6,552,704</u>	\$ <u>49,690,595</u>
---------------------------------	----------------------	----------------------	------------------------	----------------------	---------------------	----------------------

Town of Plymouth, Massachusetts
Combining Statement of Assets, Liabilities and Fund Equity - Proprietary Funds
June 30, 2014

	ENTERPRISE FUNDS				Total
	Sewer	Water	Airport	Solid Waste	Enterprise
	Enterprise	Enterprise	Enterprise	Enterprise	Funds
ASSETS					
Cash & Investments	\$ 1,649,799	\$ 2,780,397	\$ 710,387	\$ 2,097,904	\$ 7,238,487
Due from other governments	4,812,117	90,616			4,902,733
Utility billings, liens & interest	926,725	765,918			1,692,643
Department & other receivable				85,400	85,400
Prepaid Expenses					-
Deposits					-
Total assets	\$ 7,388,641	\$ 3,636,931	\$ 710,387	\$ 2,183,304	\$ 13,919,263
LIABILITIES					
Accounts payable and other liabilities	\$ 162,223	\$ 58,542	\$ 13,818	\$ 125,945	\$ 360,528
Claims payable					-
Deferred revenue	5,340,816	719,070		85,400	6,145,286
Deferred revenue - Next Years			38,710	822,035	860,745
Total liabilities	5,503,039	777,612	52,528	1,033,380	7,366,559
FUND EQUITY					
Reserved for continued appropriations and encumbrances	230,445	1,043,393	338,687	244,624	1,857,149
Reserve for Petty Cash			50		50
Unreserved:					
Undesignated	1,168,857	1,031,926	3,227	228,050	2,432,060
Designated for Special Purpose			128	300,800	300,928
Designated for expenditure	486,300	784,000	315,767	376,450	1,962,517
Designated for appropriation deficit					
Total fund equity (deficit)	1,885,602	2,859,319	657,859	1,149,924	6,552,704
Total liabilities and fund equity	\$ 7,388,641	\$ 3,636,931	\$ 710,387	\$ 2,183,304	\$ 13,919,263

Town of Plymouth, Massachusetts
Combining Statement of Revenues, Expenditures and Reconciliation of Fund Equity - Proprietary Funds
For the Year Ended June 30, 2014

	ENTERPRISE FUNDS				Total
	Sewer Enterprise	Water Enterprise	Airport Enterprise	Solid Waste Enterprise	Enterprise Funds
Revenues					
Penalties and interest	\$ 22,892	\$ 52,001			\$ 74,893
Investment income	6,843	7,913	1,491	4,368	20,615
Fines and forfeitures				3,100	3,100
Betterments and assessments		13,428			13,428
Charges for services	3,932,754	3,920,232	1,981,949	749,383	10,584,318
Departmental and other	846,148	126,440	293,279	1,017,266	2,283,133
Intergovernmental			<u>310,876</u>	<u>76,190</u>	<u>387,066</u>
Total revenues	4,808,637	4,120,014	2,587,595	1,850,307	13,366,553
Expenditures					
Current:					
Public Works - S & W	264,272	921,370	403,083	296,241	1,884,966
Public Works - Other Exps	2,037,851	886,241	1,681,760	1,146,451	5,752,303
Public Works - Capital Outlay	376,797	674,206	235,664	369,806	1,656,473
Debt service	<u>2,236,541</u>	<u>875,320</u>	<u>95,091</u>	<u>51,071</u>	<u>3,258,023</u>
Total expenditures	<u>4,915,461</u>	<u>3,357,137</u>	<u>2,415,598</u>	<u>1,863,569</u>	<u>12,551,765</u>
Revenues over (under) expenditures	(106,824)	762,877	171,997	(13,262)	814,788
Other financing sources (uses)					
Transfers in from other funds					-
Transfers out to other funds	<u>(306,467)</u>	<u>(1,152,634)</u>	<u>(179,979)</u>	<u>(306,503)</u>	<u>(1,945,583)</u>
Total other financing sources (uses)	<u>(306,467)</u>	<u>(1,152,634)</u>	<u>(179,979)</u>	<u>(306,503)</u>	<u>(1,945,583)</u>
Revenues and other financing sources (under) expenditures and other financing uses	(413,291)	(389,757)	(7,982)	(319,765)	(1,130,795)
Fund equity, beginning 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>
BOY Reclassification Adjustments					-
Fund equity, end of year	<u>\$ 1,885,602</u>	<u>\$ 2,859,319</u>	<u>\$ 657,859</u>	<u>\$ 1,149,924</u>	<u>\$ 6,552,704</u>

Town of Plymouth

Budget vs. Actual - State and Local Revenue

Fiscal Year 2014

FROM THE COMMONWEALTH	Budget	Actual	Difference	%
Veteran's Benefits	\$ 646,676.00	\$ 646,769.00	\$ 93.00	100.01%
Exemptions	\$ 281,310.00	\$ 73,292.00	\$ (208,018.00)	26.05%
Police Career Incentive	\$ -	\$ -	\$ -	#DIV/0!
State Owned Land	\$ 501,304.00	\$ 501,304.00	\$ -	100.00%
Chapter 70	\$ 23,291,788.00	\$ 23,291,788.00	\$ -	100.00%
Charter School Reimbursement	\$ 1,383,759.00	\$ 1,471,448.00	\$ 87,689.00	106.34%
General Municipal Aid	\$ 3,392,638.00	\$ 3,392,638.00	\$ -	100.00%
Total from the Commonwealth	\$ 29,497,475.00	\$ 29,377,239.00	\$ (120,236.00)	99.59%
FROM LOCAL RECEIPTS				
Motor Vehicle Excise	\$ 6,500,000.00	\$ 7,709,633.10	\$ 1,209,633.10	118.61%
Other Excise (Hotel, Boat & Trailer)	\$ 700,000.00	\$ 760,613.88	\$ 60,613.88	108.66%
Penalties/Interest on Taxes	\$ 675,000.00	\$ 708,936.46	\$ 33,936.46	105.03%
Payment In Lieu of Taxes	\$ 55,000.00	\$ 60,193.02	\$ 5,193.02	109.44%
Fees	\$ 450,000.00	\$ 492,332.76	\$ 42,332.76	109.41%
Rentals	\$ 700,000.00	\$ 732,443.82	\$ 32,443.82	104.63%
Departmental Revenue - School (Medicaid Reimb & P-Card Rebate)	\$ 630,000.00	\$ 843,726.87	\$ 213,726.87	133.92%
Departmental Revenue - Cemeteries	\$ 75,000.00	\$ 89,425.00	\$ 14,425.00	119.23%
Departmental Revenue - Crematory	\$ 325,000.00	\$ 343,779.03	\$ 18,779.03	105.78%
Departmental Revenue - Recreation	\$ 105,000.00	\$ 137,950.00	\$ 32,950.00	131.38%
Other Departmental Revenue	\$ 315,000.00	\$ 311,620.71	\$ (3,379.29)	98.93%
Licenses and Permits	\$ 1,735,000.00	\$ 2,423,942.66	\$ 688,942.66	139.71%
Fines and Forfeits	\$ 350,000.00	\$ 433,529.47	\$ 83,529.47	123.87%
Investment Income	\$ 245,000.00	\$ 183,948.37	\$ (61,051.63)	75.08%
Other Miscellaneous Income	\$ 725,000.00	\$ 2,921,435.36	\$ 2,196,435.36	402.96%
Other Miscellaneous Income - Non -recurring	\$ -	\$ 490,552.09	\$ 490,552.09	#DIV/0!
Total Local Receipts	\$ 13,585,000.00	\$ 18,644,062.60	\$ 5,059,062.60	137.24%
GRAND TOTAL - STATE & LOCAL RECEIPTS	\$ 43,082,475.00	\$ 48,021,301.60	\$ 4,938,826.60	111.46%

Town of Plymouth
Changes in Long-Term Debt
FY 2014

Purpose	Description	MUNIS Object #	Type	Inside / Outside	Fund	MUNIS FUND #	Balance July 1, 2013	Additions	(Principal Payments)	(Principal Subsidy)	Balance June 30, 2014	Interest & Admin Fees Paid
\$19,535 GOB Refunding 6/3/2009	Memorial Hall	591008	Buildings	Inside	GF	9101	291,400.00		(291,400.00)		-	4,371.00
\$19,535 GOB Refunding 6/3/2009	Senior Center Building Purchase	591009	Buildings	Inside	GF	9101	121,000.00		(41,000.00)		80,000.00	3,815.00
\$35,914 GOB 5/15/2009, 3.228%	169 CAMELOT \$2,300,000	591059	Buildings	Inside	GF	9101	1,800,000.00		(120,000.00)		1,680,000.00	73,950.00
\$35,914 GOB 5/15/2009, 3.228%	CREMATORY \$775,000	591074	Buildings	Inside	GF	9101	615,000.00		(40,000.00)		575,000.00	25,281.22
\$41,595 GOB 5/11/2011, 3.956%	SENIOR CNTR DEBT EXCLUSION \$199M (\$10M)	591094	Buildings	Inside	GF	9101	9,200,000.00		(400,000.00)		8,800,000.00	452,000.00
\$41,595 GOB 5/11/2011, 3.956%	EOC OPERATIONS CNTR \$500K	591097	Buildings	Inside	GF	9101	450,000.00		(25,000.00)		425,000.00	22,250.00
\$24,474,000 GOB 5/7/2013, 2.525%	Fire Engine \$520K	591038	Dept Equipment	Inside	GF	9101	520,000.00		(95,000.00)		425,000.00	20,453.33
\$35,914 GOB 5/15/2009, 3.228%	FIRE TRUCKS \$1,193,000	591038	Dept Equipment	Inside	GF	9101	800,000.00		(105,000.00)		695,000.00	31,525.00
\$35,914 GOB 5/15/2009, 3.228%	1976 PUMPING ENGINE \$445,000	591044	Dept Equipment	Inside	GF	9101	305,000.00		(35,000.00)		270,000.00	12,300.00
\$35,914 GOB 5/15/2009, 3.228%	REPLACE ENGINE 8 \$475,000	591056	Dept Equipment	Inside	GF	9101	335,000.00		(35,000.00)		300,000.00	13,525.00
\$35,914 GOB 5/15/2009, 3.228%	STREET SWEEPER \$185,000	591082	Dept Equipment	Inside	GF	9101	35,416.67		(35,416.67)		-	1,062.50
\$24,474,000 GOB 5/7/2013, 2.525%	Crematory Retort \$200K	591105	Dept Equipment	Inside	GF	9101	200,000.00		(20,000.00)		180,000.00	8,653.33
\$19,535 GOB Refunding 6/3/2009	Eel River (Russell Mills) Land Purchase	591016	Other	Inside	GF	9101	106,050.00		(36,050.00)		70,000.00	3,340.75
MWPAT, 4.5% - 6.0%, due 2017	Title V 1	591018	Other	Inside	GF	9101	44,401.60		(11,100.40)		33,301.20	
MWPAT, 3.0% - 5.25%, due 2020	Title V 2	591019	Other	Inside	GF	9101	73,583.68		(8,973.62)		64,610.06	
MWPAT, 2.5% - 5.25%, due 2024	Title V 3	591020	Other	Inside	GF	9101	109,050.00		(9,525.00)		99,525.00	
MWPAT,	Title V 4	591030	Other	Inside	GF	9101	140,000.00		(10,000.00)		130,000.00	
MWPAT,	Title V 5	591031	Other	Inside	GF	9101	150,000.00		(10,000.00)		140,000.00	
\$35,914 GOB 5/15/2009, 3.228%	DPW IMP#4 1,300,000 (\$1,027,000)	591034	Other	Inside	GF	9101	380,000.00		(50,000.00)		330,000.00	15,400.00
\$35,914 GOB 5/15/2009, 3.228%	DPW IMP #5 1,300,000 (\$1,079,000)	591035	Other	Inside	GF	9101	280,000.00		(30,000.00)		250,000.00	11,393.76

Town of Plymouth
Changes in Long-Term Debt
FY 2014

Purpose	Description	MUNIS Object #	Type	Inside / Outside	Fund	MUNIS FUND #	Balance July 1, 2013	Additions	(Principal Payments)	(Principal Subsidy)	Balance June 30, 2014	Interest & Admin Fees Paid
\$35,914 GOB 5/15/2009, 3.228%	INFO TECHNOLOGY #1 \$1,101,000 (\$1,001,000)	591037	Other	Inside	GF	9101	420,000.00		(130,000.00)		290,000.00	16,150.00
\$35,914 GOB 5/15/2009, 3.228%	DPW IMP #6 \$1,300,000	591046	Other	Inside	GF	9101	610,000.00		(70,000.00)		540,000.00	24,643.76
\$35,914 GOB 5/15/2009, 3.228%	INFO TECHNOLOGY #2 \$1,097,000	591047	Other	Inside	GF	9101	315,000.00		(80,000.00)		235,000.00	12,200.00
\$35,914 GOB 5/15/2009, 3.228%	RENOVATE SIEVER FIELD \$256,278	591052	Other	Inside	GF	9101	258,939.81		(18,250.00)		240,689.81	6,588.20
\$35,914 GOB 5/15/2009, 3.228%	FORGES FIELD PAVILION \$94,425	591053	Other	Inside	GF	9101	(33,939.81)		(6,750.00)		(40,689.81)	2,436.76
\$35,914 GOB 5/15/2009, 3.228%	DPW IMP #7 \$1,300,000	591055	Other	Inside	GF	9101	575,000.00		(60,000.00)		515,000.00	23,293.76
\$35,914 GOB 5/15/2009, 3.228%	INFO TECH FIBER OPTIC \$394,891	591057	Other	Inside	GF	9101	215,000.00		(45,000.00)		170,000.00	8,375.00
\$35,914 GOB 5/15/2009, 3.228%	RENOVATE SIEVER FIELD \$213,290	591058	Other	Inside	GF	9101	150,000.00		(15,000.00)		135,000.00	6,075.00
\$35,914 GOB 5/15/2009, 3.228%	INFO TECHNOLOGY #3 \$450,000	591075	Other	Inside	GF	9101	200,000.00		(40,000.00)		160,000.00	7,800.00
\$35,914 GOB 5/15/2009, 3.228%	DPW IMP#8 \$1,300,000	591080	Other	Inside	GF	9101	595,000.00		(170,000.00)		425,000.00	22,893.76
MWPAT, Series 16, due 2023	Title V 6	591086	Other	Inside	GF	9101	200,000.00		(19,865.00)		180,135.00	
MWPAT, Series 17B, due 2028	Title V 7	591089	Other	Inside	GF	9101	200,000.00		(13,334.00)		186,666.00	
\$41,595 GOB 5/11/2011, 3.956%	DAM REMOVAL \$200K	591095	Other	Inside	GF	9101	180,000.00		(10,000.00)		170,000.00	8,900.00
\$41,595 GOB 5/11/2011, 3.956%	ROAD IMPROV STANDISH \$750K	591096	Other	Inside	GF	9101	580,000.00		(85,000.00)		495,000.00	28,150.00
MWPAT, Series 17B, due 2028	Title V 8	591099	Other	Inside	GF	9101	200,000.00		(13,334.00)		186,666.00	
MWPAT, Series 17B, due 2028	Title V 9	591102	Other	Inside	GF	9101	400,000.00		(26,667.00)		373,333.00	
\$24,474,000 GOB 5/7/2013, 2.525%	Water Street Culvert Brudge Planning	591103	Other	Inside	GF	9101	250,000.00		(25,000.00)		225,000.00	10,816.67
\$24,474,000 GOB 5/7/2013, 2.525%	Seawall Repiars \$300K	591104	Other	Inside	GF	9101	300,000.00		(30,000.00)		270,000.00	12,980.00

Town of Plymouth
Changes in Long-Term Debt
FY 2014

Purpose	Description	MUNIS Object #	Type	Inside / Outside	Fund	MUNIS FUND #	Balance July 1, 2013	Additions	(Principal Payments)	(Principal Subsidy)	Balance June 30, 2014	Interest & Admin Fees Paid
\$24,474,000 GOB 5/7/2013, 2.525%	Long Beach Property Purchase	591106	Other	Inside	GF	9101	88,000.00		(48,000.00)		40,000.00	2,989.33
\$24,474,000 GOB 5/7/2013, 2.525%	Water Street Bridge \$100K	591109	Other	Inside	GF	9101	100,000.00		(10,000.00)		90,000.00	4,130.00
\$19,535 GOB Refunding 6/3/2009	South High WWTF	591002	School All Other	Inside	GF	9101	14,700.00		(14,700.00)		-	220.50
\$35,914 GOB 5/15/2009, 3.228%	PCIS HVAC 3,000,000 (\$2,838,034)	591032	School All Other	Inside	GF	9101	2,175,000.00		(165,000.00)		2,010,000.00	89,250.00
\$35,914 GOB 5/15/2009, 3.228%	PSHS ROOF 1,600,000 (\$194,000)	591033	School All Other	Inside	GF	9101	140,000.00		(10,000.00)		130,000.00	5,756.26
\$24,474,000 GOB 5/7/2013, 2.525%	WEST SCHOOL	591036	School All Other	Inside	GF	9101	1,300,000.00		(90,000.00)		1,210,000.00	54,476.67
\$35,914 GOB 5/15/2009, 3.228%	WEST SCHOOL	591036	School All Other	Inside	GF	9101	380,000.00		(30,000.00)		350,000.00	15,556.26
\$35,914 GOB 5/15/2009, 3.228%	PCIS HVAC 8,000,000	591040	School All Other	Inside	GF	9101	6,300,000.00		(420,000.00)		5,880,000.00	258,825.00
\$35,914 GOB 5/15/2009, 3.228%	BUTLER BUILDING HVAC \$125,000	591042	School All Other	Inside	GF	9101	85,000.00		(10,000.00)		75,000.00	3,450.00
\$35,914 GOB 5/15/2009, 3.228%	SCHOOL EXTERIOR DOORS	591043	School All Other	Inside	GF	9101	65,000.00		(5,000.00)		60,000.00	2,675.00
\$35,914 GOB 5/15/2009, 3.228%	SCHOOL BDLG REPAIR \$510,651	591087	School All Other	Inside	GF	9101	390,000.00		(30,000.00)		360,000.00	15,981.26
\$24,474,000 GOB 5/7/2013, 2.525%	PCIS Roof \$1.290M	591100	School All Other	Inside	GF	9101	1,290,000.00		(90,000.00)		1,200,000.00	54,083.33
\$24,474,000 GOB 5/7/2013, 2.525%	Indian Brook HVAC \$5.6M	591107	School All Other	Inside	GF	9101	5,600,000.00		(380,000.00)		5,220,000.00	234,820.00
\$24,474,000 GOB 5/7/2013, 2.525%	PSMS Building Repairs \$2.560M	591108	School All Other	Inside	GF	9101	2,560,000.00		(175,000.00)		2,385,000.00	107,330.83
\$24,474,000 GOB 5/7/2013, 2.525%	School Window Replacement	591110	School All Other	Inside	GF	9101	184,000.00		(24,000.00)		160,000.00	7,788.00
\$24,474,000 GOB 5/7/2013, 2.525%	School Bathroom Remodeling \$157K	591111	School All Other	Inside	GF	9101	157,000.00		(22,000.00)		135,000.00	6,696.50
\$24,474,000 GOB 5/7/2013, 2.525%	PNHS DEBT EXCLUSION \$199M (\$11.125M)	591090	School Buildings	Outside	GF	9101	11,125,000.00		(445,000.00)		10,680,000.00	421,720.98

Town of Plymouth
Changes in Long-Term Debt
FY 2014

Purpose	Description	MUNIS Object #	Type	Inside / Outside	Fund	MUNIS FUND #	Balance July 1, 2013	Additions	(Principal Payments)	(Principal Subsidy)	Balance June 30, 2014	Interest & Admin Fees Paid
\$41,595 GOB 5/11/2011, 3.956%	PNHS DEBT EXCLUSION \$199M (\$39.125M)	591090	School Buildings	Outside	GF	9101	25,760,000.00		(1,120,000.00)		24,640,000.00	1,265,600.00
\$19,535 GOB Refunding 6/3/2009	Manomet & South Elementary	591250	School Buildings	Inside	GF	9101	4,381,500.00		(574,500.00)		3,807,000.00	179,857.50
\$19,535 GOB Refunding 6/3/2009	PSMS	591251	School Buildings	Inside	GF	9101	7,925,700.00		(1,147,700.00)		6,778,000.00	343,275.50
\$35,914 GOB 5/15/2009, 3.228%	MANOMET GAS CONTAIN \$150,000 (\$75,000 Manomet & Cedarville)	591072	Solid Waste	Outside	GF	9105	55,000.00		(5,000.00)		50,000.00	2,225.00
MWPAT, 4.5% - 5.375%, due 2020	Landfill Closure II	591254	Solid Waste	Outside	GF	9105	160,000.01		(14,668.09)	(5,331.92)	140,000.00	2,750.28
MWPAT, 4.5% - 5.375%, due 2020	Landfill Closure II	591255	Solid Waste	Outside	GF	9105	750,000.00		(60,065.04)	(24,934.96)	665,000.00	12,617.34
					GF Total		92,556,801.96	-	(7,157,298.82)	(30,266.88)	85,369,236.26	3,982,699.34
\$35,914 GOB 5/15/2009, 3.228%	WASTEWATE R TRUCK (\$221,000)	591061	Dept Equipment	Inside	Sewer	9102	90,000.00		(30,000.00)		60,000.00	3,450.00
\$19,535 GOB Refunding 6/3/2009	Wastewater Facility Engineering	591023	Sewer	Inside	Sewer	9102	19,850.00		(19,850.00)		-	297.75
MWPAT, .04% - 4.7%, due 2013	WWTF Construction	591024	Sewer	Inside	Sewer	9102	228,599.40		(164,493.06)	(64,106.34)	-	171.45
\$19,535 GOB Refunding 6/3/2009	WWTF Construction	591025	Sewer	Inside	Sewer	9102	259,300.00		(99,300.00)		160,000.00	7,889.50
MWPAT, 3.5% - 5.25%, due 2021	WWTF Construction	591026	Sewer	Inside	Sewer	9102	13,395,000.00		(1,120,169.21)	(384,830.79)	11,890,000.00	185,338.63
MWPAT, 3.0% - 5.25%, due 2022	WWTF Construction	591027	Sewer	Inside	Sewer	9102	5,644,432.20		(369,240.49)	(122,178.75)	5,153,012.96	80,428.14
MWPAT, 2.0% - 5.5%, due 2023	WWTF Construction	591028	Sewer	Inside	Sewer	9102	215,327.01		(15,638.78)		199,688.23	5,855.33
\$35,914 GOB 5/15/2009, 3.228%	WASTEWATE R FACILITY (\$600,000)	591063	Sewer	Inside	Sewer	9102	480,000.00		(30,000.00)		450,000.00	19,762.50
MWPAT	Russell Mills Dam	591088	Sewer	Inside	Sewer	9102	89,286.00		(8,929.00)		80,357.00	127.22
\$41,595 GOB 5/11/2011, 3.956%	SEWER INTERCEPTO R \$800,000	591101	Sewer	Inside	Sewer	9102	720,000.00		(40,000.00)		680,000.00	35,600.00

Town of Plymouth
Changes in Long-Term Debt
FY 2014

[illegible]

**Town of Plymouth
Short-Term Debt
FY 2014**

Type	Purpose	Dept	Funding Source	MUNIS Fund #	Inside / Outside	Type	Balance July 1, 2013	Issued	Retirements	BAN Rolled into Bond Issue	Balance June 30, 2014	Interest Paid
BAN	Title V (10) Interim Loan	181	GF	2707	Inside	Sewer	120,000.00	80,000.00			200,000.00	
BAN	New Engine #7	220	GF	3405	Inside	Departmental Equipment	-	560,000.00			560,000.00	
BAN	New Brush Breaker	220	GF	3405	Inside	Departmental Equipment	-	405,000.00			405,000.00	
BAN	Purchase of Plymouth Beach Property	123	GF	3410	Inside	Other	600.00		(600.00)			1,214.78
BAN	Ryderway Beach Property Purchase	427	GF	3410	Inside	Other	305,000.00	305,000.00	(305,000.00)		305,000.00	
BAN	West Elementary School - HVAC	300	GF	3430	Inside	School All Other	5,800.00		(5,800.00)			23.20
BAN	PCIS Roof Replacement	300	GF	3430	Inside	School Buildings	4,000.00		(4,000.00)			16.00
BAN	Federal Furnace - HVAC Replacement	300	GF	3430	Inside	School All Other		5,700,000.00			5,700,000.00	
BAN	PSMS Repair Brick Veneer/Flashing	300	GF	3430	Inside	School Buildings	7,600.00	343,000.00	(7,600.00)		343,000.00	30.40
BAN	Debt Exclusion - PNHS	300	GF	3435	Inside	School Buildings	-	4,500,000.00			4,500,000.00	
BAN	Debt Exclusion - PSHS - Feasibility	300	GF	3435	Inside	School Buildings	382,000.00	1,800,000.00	(382,000.00)		1,800,000.00	1,528.00
			GF Total				825,000.00	13,693,000.00	(705,000.00)	-	13,813,000.00	2,812.38
BAN	Jacket Water Main Replacement	450	Water	6102	Outside	Water	-	2,435,000.00			2,435,000.00	
			Water Total				-	2,435,000.00	-	-	2,435,000.00	-
BAN	Samoset Street Sewer Extension	440	Sewer	6002	Outside	Sewer	-	530,000.00			530,000.00	
BAN	Sewer Interceptor - Water Front	440	Sewer	6002	Outside	Sewer		1,549,800.00			1,549,800.00	
			Sewer Total				-	2,079,800.00	-	-	2,079,800.00	-
			Grand Total				825,000.00	18,207,800.00	(705,000.00)	-	18,327,800.00	2,812.38

Town of Plymouth
Schedule of Authorized Unissued Debt
FY2014

<u>Purpose</u>	<u>Date</u>	<u>Funding Source</u>	<u>CPF #</u>	<u>MUNIS FUND #</u>	<u>Article</u>	<u>Authorization</u>	<u>7/1/2013</u>	<u>Additions</u>	<u>BONDS Issued</u>	<u>Rescissions / Corrections</u>	<u>6/30/2014</u>
1820 Courthouse Reconstruction	4/5/2014 ATM	CPA	2710	9106	Art 16A	5,000,000		5,000,000			5,000,000
		CPA Total					-	5,000,000	-	-	5,000,000
Beach Nourishment	6/10/1996	GF	3405	9101	10	3,200,000	2,727,000				2,727,000
2 Schools and Senior Center	6/26/2006	GF	3435	9101	1	199,000,000	112,325,591			(493,000)	111,832,591
Title V 10	10/20/2012 FATM	GF	2707	9101	Art 7	300,000	180,000			120,000	300,000
Purchase of Plymouth Beach Property	10/24/2011 FATM	GF	3410	9101	Art 11	850,000	4,400			(4,400)	-
Indian Brook HVAC Replacement	4/2/2011 ATM	GF	3430	9101	Art. 9B6	6,500,000	900,000			(900,000)	-
PSMS Repair Brick Veneer/Flashing	4/2/2011 ATM	GF	3430	9101	Art. 9B7	3,436,000	876,000			(514,122)	361,878
PCIS School Roof	4/3/2010 ATM	GF	3430	9101	Art 9B5	5,650,000	3,650,000			(3,650,000)	-
Police Station Methane Mitigation Project	4/5/2014 ATM	GF	3405	9101	Art 9B1	1,635,000		1,635,000			1,635,000
Waterfront Promenade Design	4/5/2014 ATM	GF	3405	9101	Art 9B2	1,200,000		1,200,000			1,200,000
Plymco Dam Removal	4/5/2014 ATM	GF	3405	9101	Art 9B3	730,743		730,743			730,743
Traffic Signal Installation	4/5/2014 ATM	GF	3405	9101	Art 9B4	350,000		350,000			350,000
Municipal Center Design & Construction	4/5/2014 ATM	GF	3410	9101	Art 10	30,000,000		30,000,000			30,000,000
Title V 11 - Septic System Upgrade	4/5/2014 ATM	GF	2707	9101	Art 18	300,000		300,000			300,000
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
HVAC Replacement @ Federal Furnace Elementary	4/6/2013 ATM	GF	3430	9101	Art 9B3	7,150,000	7,150,000				7,150,000
Land Purchase - 314 Ryder Way	4/6/2013 STM	GF	3410	9101	Art 7	305,000	-			305,000	305,000
Water Street Culvert & Bridge Construction	4/7/2012 ATM	GF	3405	9101	Art 9 (B-3)	2,500,000	2,400,000				2,400,000
West Elementary HVAC	6/1/2009 ATM	GF	3430	9101	Art 9B-2	1,805,000	500,000			(500,000)	-
		GF Total					132,927,991	34,215,743	-	(5,636,522)	161,507,212
Warren Ave Sewer Extension	4/5/2014 ATM	Sewer	6002	9102	Art 9B5	190,000		190,000			190,000
Plan & Design extension of Samoset St. Sewer Corridor	4/6/2013 ATM	Sewer	6002	9102	Art 9B5	700,000	700,000				700,000

Town of Plymouth
Schedule of Authorized Unissued Debt
FY2014

[illegible]