

TOWN OF PLYMOUTH, MASSACHUSETTS
 Combined Statement of Assets, Liabilities and Fund Equity - All Funds and Account Groups
 June 30, 2015

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Trust & Agency Funds</u>	<u>Enterprise Funds</u>	<u>General Long-Term Debt</u>	<u>Total June 30, 2015</u>
ASSETS							
Cash & Investments	\$ 20,480,235	\$ 19,386,452	\$ 30,405,346	\$ 22,477,849	\$ 8,207,885		\$ 100,957,767
Property tax receivable	2,825,071	34,254		1,109			2,860,434
Tax liens, foreclosures & Deferrals	2,643,185	8,785		20,346			2,672,316
Excise tax receivable	2,098,414						2,098,414
Due from other governments	431,501				4,388,471		4,819,972
Utility billings, liens & interest					858,461		858,461
Department & other receivable		812,671			150,737		963,408
Prepaid Expenses							
Deposits				172,900			172,900
Amounts to be provided for payment of long-term obligations						\$ 144,002,823	144,002,823
Bonds Authorized - Memo						136,416,382	136,416,382
Total assets	<u>\$ 28,478,406</u>	<u>\$ 20,242,162</u>	<u>\$ 30,405,346</u>	<u>\$ 22,672,204</u>	<u>\$ 13,605,554</u>	<u>\$ 280,419,205</u>	<u>\$ 395,822,877</u>
LIABILITIES							
Accounts payable and other liabilities	\$ 3,981,077	\$ 931,550	\$ 838,275	\$ 245,139	\$ 340,441		\$ 6,336,482
Accrued payroll, withholdings and benefits	(25,291)						(25,291)
Allowance for abatements	2,324,118						2,324,118
Claims payable & IBNR				1,310,400			1,310,400
Agency payable including Tailings	122,607			1,123,507			1,246,114
Deferred revenue:							-
Property taxes	(507,738)	34,254		1,109			(472,375)
Next Years Revenue					778,690		778,690
All other receivables	4,941,902	821,456		20,346	5,379,920		11,163,624
Bond anticipation notes payable		92,000	8,529,000				8,621,000
General obligation bonds payable						\$ 144,002,823	144,002,823
Bonds Authorized & Unissued - Memo						136,416,382	136,416,382
Total liabilities	10,836,675	1,879,260	9,367,275	2,700,501	6,499,051	280,419,205	311,701,967
FUND EQUITY							
Reserved for continued appropriations and encumbrances	6,071,006	5,602,717		10,728	2,876,317		14,560,768
Reserve for Petty Cash / Deposit					50		50
Unreserved:							
Undesignated	9,550,655	11,952,143	21,038,071	19,960,975	2,343,493		64,845,337
Designated for expenditure	3,719,616				1,584,392		5,304,008
Designated for Special Purpose		808,042			302,251		1,110,293
Snow / Ice & other approp. deficit	(1,699,546)						(1,699,546)
Court judgments							
Total fund equity	<u>17,641,731</u>	<u>18,362,902</u>	<u>21,038,071</u>	<u>19,971,703</u>	<u>7,106,503</u>		<u>84,120,910</u>
Total liabilities and fund equity	<u>\$ 28,478,406</u>	<u>\$ 20,242,162</u>	<u>\$ 30,405,346</u>	<u>\$ 22,672,204</u>	<u>\$ 13,605,554</u>	<u>\$ 280,419,205</u>	<u>\$ 395,822,877</u>

TOWN OF PLYMOUTH, MASSACHUSETTS
 Combined Statement of Revenues, Expenditures and Reconciliation of Fund Equity - All Funds
 For the Year Ended June 30, 2015

	General	Special Revenue	Capital Projects	Trust & Agency Funds	Enterprise Funds	TOTAL June 30, 2013
Revenues						
Property taxes and payments in lieu	\$ 137,314,829	\$ 2,047,166				\$ 139,361,995
Excise, Meals & Hotel Taxes	8,714,142	1,594,135				10,308,277
Licenses and permits	2,406,420					2,406,420
Penalties and interest	679,256	5,791			107,213	792,260
Investment income	201,870	35,552		471,590	50,776	759,788
Fines and forfeitures	319,652				4,000	323,652
Betterments and assessments		182,859			6,479	189,338
Charges for services	1,429,272	1,068,189			11,524,341	14,021,802
Contributions and donations		857,105		44,742		901,847
Departmental and other	1,981,802	6,288,364		6,645,407	2,139,213	17,054,786
Intergovernmental	32,987,761	13,390,288	4,265,311	19,189	1,170,086	51,832,635
Total revenues	186,035,004	25,469,449	4,265,311	7,180,928	15,002,108	237,952,800
Expenditures						
Current:						
General government	8,846,078	3,033,812	3,165,251	46,150		15,091,291
Public safety	21,822,956	911,810	405,000	32,630		23,172,396
Education	83,382,073	12,522,393	7,997,490	129,621		104,031,577
Public works	10,515,847	4,957,084	4,861,025		9,626,402	29,960,358
Human services	1,485,805	155,414	6,263			1,647,482
Culture and recreation	2,484,965	770,396				3,255,361
Pension and fringe benefits	14,660,535			34,215,475		48,876,010
State and county assessments	7,562,178					7,562,178
Debt service	10,539,989				2,950,843	13,490,832
Total expenditures	161,300,426	22,350,909	16,435,029	34,423,876	12,577,245	247,087,485
Revenues over (under) expenditures	24,734,578	3,118,540	(12,169,718)	(27,242,948)	2,424,863	(9,134,685)
Other financing sources (uses)						
Transfers in from other funds	3,301,259		1,110,319	30,085,506	100,041	34,597,125
Bond Proceeds & Other Financing Sources		300,000	43,265,000			43,565,000
Transfers out to other funds	(31,295,866)	(1,277,794)		(52,360)	(1,971,105)	(34,597,125)
Total other financing sources (uses)	(27,994,607)	(977,794)	44,375,319	30,033,146	(1,871,064)	43,565,000
Revenues and other financing sources (under) expenditures and other financing uses	(3,260,029)	2,140,746	32,205,601	2,790,198	553,799	34,430,315
Fund equity, beginning of year	20,901,760	16,222,156	(11,167,530)	17,181,505	6,552,704	49,690,595
Fund equity, beginning of year (Adjustment)						
Fund equity, end of year	\$ 17,641,731	\$ 18,362,902	\$ 21,038,071	\$ 19,971,703	\$ 7,106,503	\$ 84,120,910

Town of Plymouth, Massachusetts
Combining Statement of Assets, Liabilities and Fund Equity - Proprietary Funds
June 30, 2015

	ENTERPRISE FUNDS				
	Sewer Enterprise	Water Enterprise	Airport Enterprise	Solid Waste Enterprise	Total Enterprise Funds
ASSETS					
Cash & Investments	\$ 2,254,592	\$ 3,340,677	\$ 749,086	\$ 1,863,530	\$ 8,207,885
Due from other governments	4,290,329	80,393	17,749		4,388,471
Utility billings, liens & interest	493,802	364,659			858,461
Department & other receivable	2,944	55,793		92,000	150,737
Prepaid Expenses					-
Deposits					-
Total assets	\$ 7,041,667	\$ 3,841,522	\$ 766,835	\$ 1,955,530	\$ 13,605,554
LIABILITIES					
Accounts payable and other liabilities	\$ 201,859	\$ 122,541	\$ 5,373	\$ 10,668	\$ 340,441
Claims payable					-
Deferred revenue	4,787,075	500,845		92,000	5,379,920
Deferred revenue - Next Years				778,690	778,690
Total liabilities	4,988,934	623,386	5,373	881,358	6,499,051
FUND EQUITY					
Reserved for continued appropriations and encumbrances	678,517	1,647,622	306,545	243,633	2,876,317
Reserve for Petty Cash			50		50
Unreserved:					
Undesignated	769,624	984,514	135,229	454,126	2,343,493
Designated for Special Purpose			638	301,613	302,251
Designated for expenditure	604,592	586,000	319,000	74,800	1,584,392
Designated for appropriation deficit					
Total fund equity (deficit)	2,052,733	3,218,136	761,462	1,074,172	7,106,503
Total liabilities and fund equity	\$ 7,041,667	\$ 3,841,522	\$ 766,835	\$ 1,955,530	\$ 13,605,554

Town of Plymouth, Massachusetts
Combining Statement of Revenues, Expenditures and Reconciliation of Fund Equity - Proprietary Funds
For the Year Ended June 30, 2015

	ENTERPRISE FUNDS				Total
	Sewer Enterprise	Water Enterprise	Airport Enterprise	Solid Waste Enterprise	Enterprise Funds
Revenues					
Penalties and interest	\$ 38,806	\$ 68,407			\$ 107,213
Investment income	6,845	37,629	1,682	4,620	50,776
Fines and forfeitures				4,000	4,000
Betterments and assessments		6,479			6,479
Charges for services	4,012,317	4,153,771	2,050,983	1,307,270	11,524,341
Departmental and other	734,419	274,657	341,112	789,025	2,139,213
Intergovernmental			<u>1,170,086</u>		<u>1,170,086</u>
Total revenues	4,792,387	4,540,943	3,563,863	2,104,915	15,002,108
Expenditures					
Current:					
Public Works - S & W	251,118	1,095,551	456,612	248,630	2,051,911
Public Works - Other Exps	1,927,966	864,956	1,647,315	1,676,826	6,117,063
Public Works - Capital Outlay	65,765	209,826	1,181,837		1,457,428
Debt service	<u>2,064,853</u>	<u>885,990</u>			<u>2,950,843</u>
Total expenditures	<u>4,309,702</u>	<u>3,056,323</u>	<u>3,285,764</u>	<u>1,925,456</u>	<u>12,577,245</u>
Revenues over (under) expenditures	482,685	1,484,620	278,099	179,459	2,424,863
Other financing sources (uses)					
Transfers in from other funds	7,494	56,514	20,483	15,550	100,041
Transfers out to other funds	<u>(323,048)</u>	<u>(1,182,317)</u>	<u>(194,979)</u>	<u>(270,761)</u>	<u>(1,971,105)</u>
Total other financing sources (uses)	<u>(315,554)</u>	<u>(1,125,803)</u>	<u>(174,496)</u>	<u>(255,211)</u>	<u>(1,871,064)</u>
Revenues and other financing sources (under)					
expenditures and other financing uses	167,131	358,817	103,603	(75,752)	553,799
Fund equity, beginning 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>
BOY Reclassification Adjustments					-
Fund equity, end of year	<u>\$ 2,052,733</u>	<u>\$ 3,218,136</u>	<u>\$ 761,462</u>	<u>\$ 1,074,172</u>	<u>\$ 7,106,503</u>

Town of Plymouth
Budget vs. Actual - State and Local Revenue
Fiscal Year 2015

FROM THE COMMONWEALTH	Budget	Actual	Difference	%
Veteran's Benefits	\$ 604,872.00	\$ 620,724.00	\$ 15,852.00	102.62%
Exemptions	\$ 282,170.00	\$ 283,949.00	\$ 1,779.00	100.63%
State Owned Land	\$ 550,733.00	\$ 550,733.00	\$ -	100.00%
Chapter 70	\$ 23,670,917.00	\$ 23,670,917.00	\$ -	100.00%
Charter School Reimbursement	\$ 1,311,443.00	\$ 1,051,423.00	\$ (260,020.00)	80.17%
General Municipal Aid	\$ 3,486,722.00	\$ 3,486,722.00	\$ -	100.00%
	\$ 29,906,857.00	\$ 29,664,468.00	\$ (242,389.00)	99.19%
FROM LOCAL RECEIPTS				
Motor Vehicle Excise	\$ 7,200,000.00	\$ 7,841,719.98	\$ 641,719.98	108.91%
Other Excise (Hotel, Boat & Trailer)	\$ 675,000.00	\$ 872,422.02	\$ 197,422.02	129.25%
Penalties/Interest on Taxes	\$ 675,000.00	\$ 679,255.64	\$ 4,255.64	100.63%
Payment In Lieu of Taxes	\$ 60,000.00	\$ 65,770.99	\$ 5,770.99	109.62%
Fees	\$ 492,000.00	\$ 513,775.78	\$ 21,775.78	104.43%
Rentals	\$ 732,000.00	\$ 934,978.08	\$ 202,978.08	127.73%
Departmental Revenue - School (Medicaid Reimb & P-Card Rebate)	\$ 750,000.00	\$ 793,651.92	\$ 43,651.92	105.82%
Departmental Revenue - Cemeteries	\$ 80,000.00	\$ 76,970.00	\$ (3,030.00)	96.21%
Departmental Revenue - Crematory	\$ 344,000.00	\$ 378,438.68	\$ 34,438.68	110.01%
Departmental Revenue - Recreation	\$ 135,000.00	\$ 138,755.64	\$ 3,755.64	102.78%
Other Departmental Revenue	\$ 314,000.00	\$ 331,091.49	\$ 17,091.49	105.44%
Licenses and Permits	\$ 2,000,000.00	\$ 2,406,419.63	\$ 406,419.63	120.32%
Fines and Forfeits	\$ 375,000.00	\$ 327,051.93	\$ (47,948.07)	87.21%
Investment Income	\$ 183,000.00	\$ 201,870.00	\$ 18,870.00	110.31%
Other Miscellaneous Income	\$ 820,000.00	\$ 954,092.31	\$ 134,092.31	116.35%
Other Miscellaneous Income - Non -recurring	\$ -	\$ 1,024,393.72	\$ 1,024,393.72	
	\$ 14,835,000.00	\$ 17,540,657.81	\$ 2,705,657.81	118.24%
GRAND TOTAL - STATE & LOCAL				

RECEIPTS	\$ 44,741,857.00	\$ 47,205,125.81	\$ 2,463,268.81	105.51%
----------	------------------	------------------	-----------------	---------

Long Term Debt

Town of Plymouth
Changes in Long-Term Debt
FY 2015

Purpose	Description	Type	Inside / Outside	Fund	Balance July 1, 2014	Additions	(Principal Payments)	(Principal Subsidy)	Balance June 30, 2015	Interest & Admin Fees Paid
\$19,535 GOB Refunding 6/3/2009	Senior Center Building Purchase	Buildings	Inside	GF	80,000.00		(40,000.00)		40,000.00	2,400.00
\$19,535 GOB Refunding 6/3/2009	Eel River (Russell Mills) Land Purchase	Other	Inside	GF	70,000.00		(35,000.00)		35,000.00	2,100.00
\$19,535 GOB Refunding 6/3/2009	Manomet & South Elementary	School Buildings	Outside	GF	3,807,000.00		(563,000.00)		3,244,000.00	159,980.00
\$19,535 GOB Refunding 6/3/2009	PSMS	School Buildings	Outside	GF	6,778,000.00		(1,146,000.00)		5,632,000.00	303,140.00
\$24,474,000 GOB 5/7/2013, 2.525%	Crematory Retort \$200K	Dept Equipment	Inside	GF	180,000.00		(20,000.00)		160,000.00	8,200.00
\$24,474,000 GOB 5/7/2013, 2.525%	Fire Engine \$520K	Dept Equipment	Inside	GF	425,000.00		(95,000.00)		330,000.00	17,650.00
\$24,474,000 GOB 5/7/2013, 2.525%	Water Street Culvert Budge Planning \$250K	Other	Inside	GF	225,000.00		(25,000.00)		200,000.00	10,250.00
\$24,474,000 GOB 5/7/2013, 2.525%	Seawall Repiars \$300K	Other	Inside	GF	270,000.00		(30,000.00)		240,000.00	12,300.00
\$24,474,000 GOB 5/7/2013, 2.525%	Long Beach Property Purchase \$88K	Other	Inside	GF	40,000.00		(40,000.00)		-	1,600.00
\$24,474,000 GOB 5/7/2013, 2.525%	Water Street Bridge \$100K	Other	Inside	GF	90,000.00		(10,000.00)		80,000.00	3,900.00
\$24,474,000 GOB 5/7/2013, 2.525%	PCIS Roof \$1.290M	School All Other	Inside	GF	1,200,000.00		(90,000.00)		1,110,000.00	52,300.00
\$24,474,000 GOB 5/7/2013, 2.525%	Indian Brook HVAC \$5.6M	School All Other	Inside	GF	5,220,000.00		(380,000.00)		4,840,000.00	227,400.00
\$24,474,000 GOB 5/7/2013, 2.525%	PSMS Building Repairs \$2.560M	School All Other	Inside	GF	2,385,000.00		(175,000.00)		2,210,000.00	103,900.00
\$24,474,000 GOB 5/7/2013, 2.525%	School Window Replacement \$184K	School All Other	Inside	GF	160,000.00		(20,000.00)		140,000.00	7,200.00
\$24,474,000 GOB 5/7/2013, 2.525%	School Bathroom Remodeling \$157K	School All Other	Inside	GF	135,000.00		(15,000.00)		120,000.00	6,150.00
\$24,474,000 GOB 5/7/2013, 2.525%	WEST SCHOOL HVAC (\$1.3M)	School All Other	Inside	GF	1,210,000.00		(90,000.00)		1,120,000.00	52,700.00
\$24,474,000 GOB 5/7/2013, 2.525%	PNHS DEBT EXCLUSION \$199M	School Buildings	Outside	GF	10,680,000.00		(445,000.00)		10,235,000.00	415,518.78
\$35,914 GOB 5/15/2009, 3.228%	169 CAMELOT \$2,300,000	Buildings	Inside	GF	1,680,000.00		(120,000.00)		1,560,000.00	70,350.00
\$35,914 GOB 5/15/2009, 3.228%	CREMATORY \$775,000	Buildings	Inside	GF	575,000.00		(40,000.00)		535,000.00	24,081.26
\$35,914 GOB 5/15/2009, 3.228%	FIRE TRUCKS	Dept Equipment	Inside	GF	695,000.00		(105,000.00)		590,000.00	28,675.00
\$35,914 GOB 5/15/2009, 3.228%	1976 PUMPING ENGINE \$445,000	Dept Equipment	Inside	GF	270,000.00		(30,000.00)		240,000.00	11,250.00
\$35,914 GOB 5/15/2009, 3.228%	REPLACE ENGINE 8 \$475,000	Dept Equipment	Inside	GF	300,000.00		(35,000.00)		265,000.00	12,475.00
\$35,914 GOB 5/15/2009, 3.228%	DPW IMP#4 1,300,000 (\$1,027,000)	Other	Inside	GF	330,000.00		(40,000.00)		290,000.00	13,900.00

Long Term Debt

Town of Plymouth
Changes in Long-Term Debt
FY 2015

Purpose	Description	Type	Inside / Outside	Fund	Balance July 1, 2014	Additions	(Principal Payments)	(Principal Subsidy)	Balance June 30, 2015	Interest & Admin Fees Paid
\$35,914 GOB 5/15/2009, 3.228%	DPW IMP #5 1,300,000 (\$1,079,000)	Other	Inside	GF	250,000.00		(30,000.00)		220,000.00	10,493.76
\$35,914 GOB 5/15/2009, 3.228%	INFO TECHNOLOGY #1 1,101,000 (\$1,001,000)	Other	Inside	GF	290,000.00		(130,000.00)		160,000.00	12,250.00
\$35,914 GOB 5/15/2009, 3.228%	DPW IMP #6 \$1,300,000	Other	Inside	GF	540,000.00		(70,000.00)		470,000.00	22,543.76
\$35,914 GOB 5/15/2009, 3.228%	INFO TECHNOLOGY #2 \$1,097,000	Other	Inside	GF	235,000.00		(80,000.00)		155,000.00	9,800.00
\$35,914 GOB 5/15/2009, 3.228%	RENOVATE SIEVER FIELD \$256,278	Other	Inside	GF	240,689.81		(18,250.00)		222,439.81	6,040.66
\$35,914 GOB 5/15/2009, 3.228%	FORGES FIELD PAVILION \$94,425	Other	Inside	GF	(40,689.81)		(6,750.00)		(47,439.81)	2,234.26
\$35,914 GOB 5/15/2009, 3.228%	DPW IMP #7 \$1,300,000	Other	Inside	GF	515,000.00		(60,000.00)		455,000.00	21,493.76
\$35,914 GOB 5/15/2009, 3.228%	INFO TECH FIBER OPTIC \$394,891	Other	Inside	GF	170,000.00		(45,000.00)		125,000.00	7,025.00
\$35,914 GOB 5/15/2009, 3.228%	RENOVATE SIEVER FIELD \$213,290	Other	Inside	GF	135,000.00		(15,000.00)		120,000.00	5,625.00
\$35,914 GOB 5/15/2009, 3.228%	INFO TECHNOLOGY #3 \$450,000	Other	Inside	GF	160,000.00		(40,000.00)		120,000.00	6,600.00
\$35,914 GOB 5/15/2009, 3.228%	DPW IMP#8 \$1,300,000	Other	Inside	GF	425,000.00		(30,000.00)		395,000.00	17,793.76
\$35,914 GOB 5/15/2009, 3.228%	PCIS HVAC 3,000,000 (\$2,838,034)	School All Other	Inside	GF	2,010,000.00		(160,000.00)		1,850,000.00	84,300.00
\$35,914 GOB 5/15/2009, 3.228%	PSHS ROOF 1,600,000 (\$194,000)	School All Other	Inside	GF	130,000.00		(10,000.00)		120,000.00	5,456.26
\$35,914 GOB 5/15/2009, 3.228%	WEST SCHOOL HVAC	School All Other	Inside	GF	350,000.00		(25,000.00)		325,000.00	14,656.26
\$35,914 GOB 5/15/2009, 3.228%	PCIS HVAC 8,000,000	School All Other	Inside	GF	5,880,000.00		(420,000.00)		5,460,000.00	246,225.00
\$35,914 GOB 5/15/2009, 3.228%	BUTLER BUILDING HVAC \$125,000	School All Other	Inside	GF	75,000.00		(10,000.00)		65,000.00	3,150.00
\$35,914 GOB 5/15/2009, 3.228%	SCHOOL EXTERIOR DOORS \$86,400	School All Other	Inside	GF	60,000.00		(5,000.00)		55,000.00	2,525.00
\$35,914 GOB 5/15/2009, 3.228%	SCHOOL BDLG REPAIR \$510,651	School All Other	Inside	GF	360,000.00		(30,000.00)		330,000.00	15,081.26
\$35,914 GOB 5/15/2009, 3.228%	MANOMET GAS CONTAIN \$150,000 (\$75,000 Manomet & Cedarville)	Solid Waste	Outside	GF	50,000.00		(5,000.00)		45,000.00	2,075.00
\$41,595 GOB 5/11/2011, 3.956%	SENIOR CNTR DEBT EXCLUSION \$199M (\$10M)	Buildings	Inside	GF	8,800,000.00		(400,000.00)		8,400,000.00	436,000.00
\$41,595 GOB 5/11/2011, 3.956%	EOC OPERATIONS CNTR \$500K	Buildings	Inside	GF	425,000.00		(25,000.00)		400,000.00	21,250.00
\$41,595 GOB 5/11/2011, 3.956%	DAM REMOVAL \$200K	Other	Inside	GF	170,000.00		(10,000.00)		160,000.00	8,500.00
\$41,595 GOB 5/11/2011, 3.956%	ROAD IMPROV STANDISH \$750K	Other	Inside	GF	495,000.00		(85,000.00)		410,000.00	24,750.00

Long Term Debt

Town of Plymouth
Changes in Long-Term Debt
FY 2015

Purpose	Description	Type	Inside / Outside	Fund	Balance July 1, 2014	Additions	(Principal Payments)	(Principal Subsidy)	Balance June 30, 2015	Interest & Admin Fees Paid
\$41,595 GOB 5/11/2011, 3.956%	PNHS DEBT EXCLUSION \$199M	School Buildings	Outside	GF	24,640,000.00		(1,120,000.00)		23,520,000.00	1,220,800.00
\$43,265 GOB 5/7/2015, 3.1616%	Fire Truck \$560K	Dept Equipment	Inside	GF		560,000.00			560,000.00	
\$43,265 GOB 5/7/2015, 3.1616%	Fire Brush Breaker \$405K	Dept Equipment	Inside	GF		405,000.00			405,000.00	
\$43,265 GOB 5/7/2015, 3.1616%	Water Street Bridge & Culvert \$1.7M	Other	Inside	GF		1,700,000.00			1,700,000.00	
\$43,265 GOB 5/7/2015, 3.1616%	Ryder Way Land Acquisition \$305K	Other	Inside	GF		305,000.00			305,000.00	
\$43,265 GOB 5/7/2015, 3.1616%	Police Station Methane Mitigation \$1.635M	Other	Inside	GF		1,635,000.00			1,635,000.00	
\$43,265 GOB 5/7/2015, 3.1616%	PSMS Building Repairs \$361,877)	School All Other	Inside	GF		361,877.00			361,877.00	
\$43,265 GOB 5/7/2015, 3.1616%	Federal Furnace HVAC \$5,770M	School All Other	Inside	GF		5,770,000.00			5,770,000.00	
\$43,265 GOB 5/7/2015, 3.1616%	PNHS Debt Exclusion \$199M (\$3,571,186)	School Buildings	Outside	GF		3,571,186.00			3,571,186.00	
\$43,265 GOB 5/7/2015, 3.1616%	PSHS Debt Exclusion \$199M (\$24,755M)	School Buildings	Outside	GF		24,755,000.00			24,755,000.00	
MCWT, Series 18, due 2035	Title V 10	Other	Inside	GF		300,000.00			300,000.00	
MWPAT,	Title V 5	Other	Inside	GF	140,000.00		(10,000.00)		130,000.00	
MWPAT,	Title V 4	Other	Inside	GF	130,000.00		(10,000.00)		120,000.00	
MWPAT, 2.5% - 5.25%, due 2024	Title V 3	Other	Inside	GF	99,525.00		(9,525.00)		90,000.00	
MWPAT, 3.0% - 5.25%, due 2020	Title V 2	Other	Inside	GF	64,610.06		(8,973.62)		55,636.44	
MWPAT, 4.5% - 5.375%, due 2020	Landfill Closure II	Solid Waste	Outside	GF	140,000.00		(14,574.33)	(5,425.67)	120,000.00	2,226.00
MWPAT, 4.5% - 5.375%, due 2020	Landfill Closure II	Solid Waste	Outside	GF	665,000.00		(59,689.75)	(25,310.25)	580,000.00	10,366.22
MWPAT, 4.5% - 6.0%, due 2017	Title V 1	Other	Inside	GF	33,301.20		(11,100.40)		22,200.80	
MWPAT, Series 16, due 2023	Title V 6	Other	Inside	GF	180,135.00		(19,895.00)		160,240.00	
MWPAT, Series 17B, due 2028	Title V 7	Other	Inside	GF	186,666.00		(13,334.00)		173,332.00	
MWPAT, Series 17B, due 2028	Title V 8	Other	Inside	GF	186,666.00		(13,334.00)		173,332.00	
MWPAT, Series 17B, due 2028	Title V 9	Other	Inside	GF	373,333.00		(26,667.00)		346,666.00	
				GF Total	85,369,236.26	39,363,063.00	(6,616,093.10)	(30,735.92)	118,085,470.24	3,766,681.00
\$19,535 GOB Refunding 6/3/2009	WWTF Construction	Sewer	Inside	Sewer	160,000.00		(81,000.00)		79,000.00	4,780.00
\$35,914 GOB 5/15/2009, 3.228%	WASTEWATER TRUCK (\$221,000)	Dept Equipment	Inside	Sewer	60,000.00		(30,000.00)		30,000.00	2,550.00
\$35,914 GOB 5/15/2009, 3.228%	WASTEWATER FACILITY (\$600,000)	Sewer	Inside	Sewer	450,000.00		(30,000.00)		420,000.00	18,862.50
\$41,595 GOB 5/11/2011, 3.956%	SEWER INTERCEPTOR \$800,000	Sewer	Inside	Sewer	680,000.00		(40,000.00)		640,000.00	34,000.00
\$43,265 GOB 5/7/2015, 3.1616%	Sewer Interceptor \$1,549,800	Sewer	Outside	Sewer		1,549,800.00			1,549,800.00	
MWPAT	Russell Mills Dam	Sewer	Inside	Sewer	80,357.00		(8,929.00)		71,428.00	113.84
MWPAT, 2.0% - 5.5%, due 2023	WWTF Construction	Sewer	Inside	Sewer	199,688.23		(17,516.56)		182,171.67	5,150.10

Town of Plymouth
Changes in Long-Term Debt
FY 2015

Purpose	Description	Type	Inside / Outside	Fund	Balance July 1, 2014	Additions	(Principal Payments)	(Principal Subsidy)	Balance June 30, 2015	Interest & Admin Fees Paid
MWPAT, 3.0% - 5.25%, due 2022	WWTF Construction	Sewer	Inside	Sewer	5,153,012.96		(374,661.51)	(130,535.84)	4,647,815.61	71,873.98
MWPAT, 3.5% - 5.25%, due 2021	WWTF Construction	Sewer	Inside	Sewer	11,890,000.00		(1,158,748.30)	(391,251.70)	10,340,000.00	160,997.89
				Sewer Total	18,673,058.19	1,549,800.00	(1,740,855.37)	(521,787.54)	17,960,215.28	298,328.31
\$19,535 GOB Refunding 6/3/2009	Savery pond well	Water	Outside	Water	40,000.00		(20,000.00)		20,000.00	1,200.00
\$24,474,000 GOB 5/7/2013, 2.525%	REPLACE LOUT POND WELL \$1M (\$900K)	Water	Outside	Water	845,000.00		(55,000.00)		790,000.00	41,243.76
\$24,474,000 GOB 5/7/2013, 2.525%	WANNOS POND Well	Water	Outside	Water	1,415,000.00		(125,000.00)		1,290,000.00	65,250.00
\$35,914 GOB 5/15/2009, 3.228%	N. PLYMOUTH WELL \$750,000 (\$56,849)	Water	Outside	Water	30,000.00		(5,000.00)		25,000.00	1,225.00
\$35,914 GOB 5/15/2009, 3.228%	BRADFORD WELL \$600,000	Water	Outside	Water	450,000.00		(30,000.00)		420,000.00	18,862.50
\$35,914 GOB 5/15/2009, 3.228%	WATER GENERATORS \$720,000 (\$707,000)	Water	Outside	Water	245,000.00		(85,000.00)		160,000.00	10,225.00
\$35,914 GOB 5/15/2009, 3.228%	REHAB HARRINGTON WATER TANK	Water	Outside	Water	195,000.00		(65,000.00)		130,000.00	8,125.00
\$35,914 GOB 5/15/2009, 3.228%	TEST WELLS \$600,000 (\$380,000)	Water	Outside	Water	155,000.00		(45,000.00)		110,000.00	6,425.00
\$35,914 GOB 5/15/2009, 3.228%	BRADFORD FILTERS \$3M	Water	Outside	Water	2,250,000.00		(150,000.00)		2,100,000.00	94,312.50
\$43,265 GOB 5/7/2015, 3.1616%	Water Main Replacement \$2,652,137	Water	Outside	Water		2,652,137.00			2,652,137.00	
MWPAT, 3.5% - 5.25%, due 2021	North Plymouth Well	Water	Outside	Water	300,000.00		(29,777.29)	(10,222.71)	260,000.00	4,669.59
				Water Total	5,925,000.00	2,652,137.00	(609,777.29)	(10,222.71)	7,957,137.00	251,538.35
				Grand Total	109,967,294.45	43,565,000.00	(8,966,725.76)	(562,746.17)	144,002,822.52	4,316,547.66

**Town of Plymouth
Short-Term Debt
FY 2015**

Type	Purpose	Dept	Funding Source	Inside / Outside	Type	Balance July 1, 2014	Issued	Retirements	BAN Rolled into Bond Issue	Balance June 30, 2015	Interest Paid
BAN	Title V (10) Interim Loan	181	GF	Inside	Sewer	200,000.00	100,000.00		(300,000.00)	-	
BAN	Title V (11) Interim Loan	181	GF	Inside	Sewer		92,000.00			92,000.00	
BAN	New Engine #7	220	GF	Inside	Departmental Equipment	560,000.00			(560,000.00)	-	5,600.00
BAN	New Brush Breaker	220	GF	Inside	Departmental Equipment	405,000.00			(405,000.00)	-	4,050.00
BAN	Waterfront Promenade Design	421	GF	Inside	Other		735,000.00			735,000.00	
BAN	Traffic Signal Installation	411	GF	Inside	Other		10,000.00			10,000.00	
BAN	T-Wharf Construction	427	GF	Inside	Other		65,000.00			65,000.00	
BAN	Ryderway Beach Property Purchase	427	GF	Inside	Other	305,000.00			(305,000.00)	-	3,050.00
BAN	Municipal Center Design & Contruction	123	GF	Inside	Buildings		5,000,000.00			5,000,000.00	
BAN	Federal Furnace - HVAC Replacement	300	GF	Inside	School All Other	5,700,000.00			(5,700,000.00)	-	57,000.00
BAN	PSMS Repair Brick Veneer/Flashing	300	GF	Inside	School Buildings	343,000.00			(343,000.00)	-	3,430.00
BAN	Debt Exclusion - PNHS	300	GF	Inside	School Buildings	4,500,000.00			(4,500,000.00)	-	45,000.00
BAN	Debt Exclusion - PSHS - Feasibility	300	GF	Inside	School Buildings	1,800,000.00			(1,800,000.00)	-	18,000.00
			GF Total			13,813,000.00	6,002,000.00	-	(13,913,000.00)	5,902,000.00	136,130.00
BAN	Samoset Street Sewer Extension - Design	440	Sewer	Outside	Sewer	530,000.00	530,000.00	(530,000.00)		530,000.00	5,300.00
BAN	Sewer Interceptor - Water Front	440	Sewer	Outside	Sewer	1,549,800.00			(1,549,800.00)	-	15,498.00
BAN	Warren Ave Sewer Extension - Design	440	Sewer	Inside	Other		100,000.00			100,000.00	
BAN	Samoset Street Sewer Extension - Construction	440	Sewer	Inside	Other		1,950,000.00			1,950,000.00	
			Sewer Total			2,079,800.00	2,580,000.00	(530,000.00)	(1,549,800.00)	2,580,000.00	20,798.00
BAN	Jacket Water Main Replacement	450	Water	Outside	Water	2,435,000.00			(2,435,000.00)	-	24,350.00
BAN	Samoset Water Tank	450	Water	Outside	Other		139,000.00			139,000.00	
			Water Total			2,435,000.00	139,000.00	-	(2,435,000.00)	139,000.00	24,350.00
			Grand Total			18,327,800.00	8,721,000.00	(530,000.00)	(17,897,800.00)	8,621,000.00	181,278.00

Town of Plymouth
Schedule of Authorized Unissued Debt
FY2015

<u>Purpose</u>	<u>Date</u>	<u>Funding Source</u>	<u>Article</u>	<u>Authorization</u>	<u>7/1/2014</u>	<u>Additions</u>	<u>BONDS Issued</u>	<u>Rescissions / Corrections / MSBA Reimbursements</u>	<u>6/30/2015</u>
Title V 10 - Septic System Upgrades	10/20/2012 FATM	GF	Art 7	300,000	300,000		(300,000)		-
Title V 11 - Septic System Upgrade	4/5/2014 ATM	GF	Art 18	300,000	300,000				300,000
Beach Nourishment	6/10/1996	GF	10	3,200,000	2,727,000				2,727,000
Police Station Methane Mitigation Project	4/5/2014 ATM	GF	Art 9B1	1,635,000	1,635,000		(1,635,000)		-
Waterfront Promenade Design	4/5/2014 ATM	GF	Art 9B2	1,200,000	1,200,000				1,200,000
Plymco Dam Removal	4/5/2014 ATM	GF	Art 9B3	730,743	730,743				730,743
Traffic Signal Installation	4/5/2014 ATM	GF	Art 9B4	350,000	350,000				350,000
T-Wharf Construction	4/6/2013 ATM	GF	Art 9B1	1,250,000	1,250,000				1,250,000
Purchase & Equip New Engine 7	4/6/2013 ATM	GF	Art 9B2	560,000	560,000		(560,000)		-
Purchase & Equip New Brush Breaker	4/6/2013 ATM	GF	Art 9B4	405,000	405,000		(405,000)		-
Water Street Culvert & Bridge Construction	4/7/2012 ATM	GF	Art 9 (B-3)	2,500,000	2,400,000		(1,700,000)		700,000
School Street Retaining Wall	4/11/2015 ATM	GF	Art 9B1	1,250,000		1,250,000			1,250,000
Municipal Center Design & Construction	4/5/2014 ATM	GF	Art 10	30,000,000	30,000,000				30,000,000
Land Purchase - 314 Ryder Way	4/6/2013 STM	GF	Art 7	305,000	305,000		(305,000)		-
PSMS Repair Brick Veneer/Flashing	4/2/2011 ATM	GF	Art. 9B7	3,436,000	361,878		(361,877)		1
HVAC Replacement @ Federal Furnace Elementary	4/6/2013 ATM	GF	Art 9B3	7,150,000	7,150,000		(5,770,000)		1,380,000
2 Schools and Senior Center	6/26/2006	GF	1	199,000,000	111,832,591		(28,326,186)	(4,265,311)	79,241,094
		GF Total			161,507,212	1,250,000	(39,363,063)	(4,265,311)	119,128,838
Warren Ave Sewer Extension	4/5/2014 ATM	Sewer	Art 9B5	190,000	190,000				190,000
Plan & Design extension of Samoset St. Sewer Corridor	4/6/2013 ATM	Sewer	Art 9B5	700,000	700,000				700,000
Replace/Relocate Sewer Interceptor	4/6/2013 ATM	Sewer	Art 9B6	1,549,800	1,549,800		(1,549,800)		-
Sewer System Expansion - Samoset St Phase I	10/18/2014	Sewer	Art 17	4,489,681		4,489,681			4,489,681

Town of Plymouth
Schedule of Authorized Unissued Debt
FY2015

<u>Purpose</u>	<u>Date</u>	<u>Funding Source</u>	<u>Article</u>	<u>Authorization</u>	<u>7/1/2014</u>	<u>Additions</u>	<u>BONDS Issued</u>	<u>Rescissions / Corrections / MSBA Reimbursements</u>	<u>6/30/2015</u>
	Sewer Total				2,439,800	4,489,681	(1,549,800)	-	5,379,681
Wannos Pond Well & Pump Station	4/2/2011 STM	Water	4A	800,000	100,000				100,000
Samoset Water Tank Restoration	4/5/2014 ATM	Water	Art 9B6	700,000	700,000				700,000
Jacket Water Main Replacement	4/6/2013 ATM	Water	Art 9B7	2,750,000	2,750,000		(2,652,137)		97,863
Water Meter Replacement Program	4/11/2015 ATM	Water	Art 9C5	4,500,000		4,500,000			4,500,000
	Water Total				3,550,000	4,500,000	(2,652,137)	-	5,397,863
1820 Courthouse Reconstruction	4/5/2014 ATM	CPA	Art 16A	5,000,000	5,000,000			(1,000,000)	4,000,000
Stephens Field Renovation Project	4/11/2015 ATM	CPA	Art 16B	2,000,000		2,000,000			2,000,000
		CPA Total			5,000,000	2,000,000	-	(1,000,000)	6,000,000
Airport Hanger Purchase	4/11/2015 ATM	Airport	Art 9C10	510,000		510,000			510,000
	Airport Total				-	510,000	-	-	510,000
	Grand Total				172,497,012	12,749,681	(43,565,000)	(5,265,311)	136,416,382