

TOWN OF PLYMOUTH, MASSACHUSETTS

Combined Statement of Assets, Liabilities and Fund Equity - All Funds and Account Groups

June 30, 2017

	<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, 2017</u>
ASSETS							
Cash & Investments	\$ 24,306,690	\$ 22,555,533	\$ 21,897,138	\$ 32,990,014	\$ 9,090,879		\$ 110,840,254
Property tax receivable	2,198,620	764,435					2,963,055
Tax liens, foreclosures & Deferrals	2,356,069			21,488			2,377,557
Excise tax receivable	2,094,210						2,094,210
Due from other governments	351,539				3,202,623		3,554,162
Utility billings, liens & interest					4,327,584		4,327,584
Department & other receivable					125,270		125,270
Prepaid Expenses							
Deposits				196,500			196,500
Amounts to be provided for payment of long-term obligations						\$ 200,019,793	200,019,793
Bonds Authorized - Memo						98,099,003	98,099,003
Total assets	<u>\$ 31,307,128</u>	<u>\$ 23,319,968</u>	<u>\$ 21,897,138</u>	<u>\$ 33,208,002</u>	<u>\$ 16,746,356</u>	<u>\$ 298,118,796</u>	<u>\$ 424,597,388</u>
LIABILITIES							
Accounts payable and other liabilities	\$ 4,329,603	\$ 732,343	\$ 122,670	\$ 195,281	\$ 461,576		\$ 5,841,473
Accrued payroll, withholdings and benefits	7,484						7,484
Allowance for abatements	2,114,312						2,114,312
Claims payable & IBNR				3,626,782			3,626,782
Agency payable including Tailings	130,712			998,102			1,128,814
Deferred revenue:							-
Property taxes	(1,004,644)	764,435		21,488			(218,721)
Next Years Revenue					987,749		987,749
All other receivables	4,587,583				7,655,477		12,243,060
Bond anticipation notes payable		3,825,000	37,451,137				41,276,137
General obligation bonds payable						\$ 200,019,793	200,019,793
Bonds Authorized & Unissued - Memo						98,099,003	98,099,003
Total liabilities	10,165,050	5,321,778	37,573,807	4,841,653	9,104,802	298,118,796	365,125,886
FUND EQUITY							
Reserved for continued appropriations and encumbrances	7,216,174	(1,126,508)			2,723,981		8,813,647
Reserve for Petty Cash / Deposit					50		50
Unreserved:							
Undesignated	8,711,954	18,096,239	(15,676,669)		4,329,992		15,461,516
Designated for expenditure	5,998,823				336,624		6,335,447
Designated for Special Purpose		1,028,459		28,366,349	250,907		29,645,715
Snow / Ice & other approp. deficit	(784,873)						(784,873)
Total fund equity	<u>21,142,078</u>	<u>17,998,190</u>	<u>(15,676,669)</u>	<u>28,366,349</u>	<u>7,641,554</u>		<u>59,471,502</u>
Total liabilities and fund equity	<u>\$ 31,307,128</u>	<u>\$ 23,319,968</u>	<u>\$ 21,897,138</u>	<u>\$ 33,208,002</u>	<u>\$ 16,746,356</u>	<u>\$ 298,118,796</u>	<u>\$ 424,597,388</u>

TOWN OF PLYMOUTH, MASSACHUSETTS
 Combined Statement of Revenues, Expenditures and Reconciliation of Fund Equity - All Funds
 For the Year Ended June 30, 2017

	General	Special Revenue	Capital Projects	Trust & Agency Funds	Enterprise Funds	TOTAL June 30, 2016
Revenues						
Property taxes and payments in lieu	\$ 157,562,799	\$ 2,390,875				\$ 159,953,674
Excise, Meals & Hotel Taxes	9,783,577	2,053,499				11,837,076
Licenses and permits	3,027,152					3,027,152
Penalties and interest	909,459				128,070	1,037,529
Investment income	396,302	47,387		812,999	78,530	1,335,218
Fines and forfeitures	314,037				2,650	316,687
Betterments and assessments		242,744			249,619	492,363
Charges for services	1,273,607				12,604,784	13,878,391
Contributions and donations		599,779		184,967		784,746
Departmental and other	1,344,409	7,222,291		7,969,012	2,470,581	19,006,293
Intergovernmental	34,312,596	14,707,513	24,258,599	447	2,672,970	75,952,125
Total revenues	208,923,938	27,264,088	24,258,599	8,967,425	18,207,204	287,621,254
Expenditures						
Current:						
General government	8,557,975	8,314,493	17,870,218	340,597		35,083,283
Public safety	24,067,574	966,931		43,272		25,077,777
Education	89,908,274	11,460,039	54,419,380	41,289		155,828,982
Public works	9,587,711	4,984,308	31,589,287		12,558,701	58,720,007
Human services	1,434,519	192,662				1,627,181
Culture and recreation	2,813,818	833,835				3,647,653
Pension and fringe benefits	17,266,136			39,644,556		56,910,692
State and county assessments	8,721,444					8,721,444
Debt service	13,525,223				3,163,027	16,688,250
Total expenditures	175,882,674	26,752,268	103,878,885	40,069,714	15,721,728	362,305,269
Revenues over (under) expenditures	33,041,264	511,820	(79,620,286)	(31,102,289)	2,485,476	(74,684,015)
Other financing sources (uses)						
Transfers in from other funds	4,239,385	42,787	2,260,411	34,830,882	251,137	41,624,602
Bond Proceeds & Other Financing Sources		2,341,435	81,540,460			83,881,895
Transfers out to other funds	(34,933,575)	(4,309,049)	(260,570)	(35,499)	(2,085,909)	(41,624,602)
Total other financing sources (uses)	(30,694,190)	(1,924,827)	83,540,301	34,795,383	(1,834,772)	83,881,895
Revenues and other financing sources (under) expenditures and other financing uses	2,347,074	(1,413,007)	3,920,015	3,693,094	650,704	9,197,880
Fund equity, beginning of year	5,901,073	19,411,197	(6,702,753)	24,673,255	6,990,850	50,273,622
Fund equity, beginning of year (Adjustment)	12,893,931		(12,893,931)			
Fund equity, end of year	\$ 21,142,078	\$ 17,998,190	\$ (15,676,669)	\$ 28,366,349	\$ 7,641,554	\$ 59,471,502

Town of Plymouth, Massachusetts
Combining Statement of Assets, Liabilities and Fund Equity - Proprietary Funds
June 30, 2017

	ENTERPRISE FUNDS				Total
	Sewer	Water	Airport	Solid Waste	Enterprise
	Enterprise	Enterprise	Enterprise	Enterprise	Funds
ASSETS					
Cash & Investments	\$ 1,845,320	\$ 4,053,411	\$ 613,709	\$ 2,578,439	\$ 9,090,879
Due from other governments	3,144,991	57,632			3,202,623
Utility billings, liens & interest	3,783,002	544,582			4,327,584
Department & other receivable		44,276		80,994	125,270
Prepaid Expenses					-
Deposits					-
Total assets	\$ 8,773,313	\$ 4,699,901	\$ 613,709	\$ 2,659,433	\$ 16,746,356
LIABILITIES					
Accounts payable and other liabilities	\$ 188,781	\$ 111,708	\$ 28,714	\$ 132,373	\$ 461,576
Claims payable					-
Deferred revenue	6,927,993	646,490		80,994	7,655,477
Deferred revenue - Next Years				987,749	987,749
Total liabilities	7,116,774	758,198	28,714	1,201,116	9,104,802
FUND EQUITY					
Reserved for continued appropriations and encumbrances	726,050	1,173,405	501,468	323,058	2,723,981
Reserve for Petty Cash			50		50
Unreserved:					
Undesignated	679,870	2,479,779	42,788	1,127,555	4,329,992
Designated for Special Purpose	242,462		741	7,704	250,907
Designated for expenditure	8,157	288,519	39,948		336,624
Designated for appropriation deficit					
Total fund equity (deficit)	1,656,539	3,941,703	584,995	1,458,317	7,641,554
Total liabilities and fund equity	\$ 8,773,313	\$ 4,699,901	\$ 613,709	\$ 2,659,433	\$ 16,746,356

Town of Plymouth, Massachusetts
Combining Statement of Revenues, Expenditures and Reconciliation of Fund Equity - Proprietary Funds
For the Year Ended June 30, 2017

	ENTERPRISE FUNDS				Total
	Sewer Enterprise	Water Enterprise	Airport Enterprise	Solid Waste Enterprise	Enterprise Funds
Revenues					
Penalties and interest	\$ 40,889	\$ 87,181			\$ 128,070
Investment income	25,099	42,857	2,275	8,299	78,530
Fines and forfeitures				2,650	2,650
Betterments and assessments	242,462	7,157			249,619
Charges for services	4,299,507	4,767,514	1,752,551	1,785,212	12,604,784
Departmental and other	895,074	321,239	406,139	848,129	2,470,581
Intergovernmental	<u>335</u>		<u>2,672,635</u>		<u>2,672,970</u>
Total revenues	5,503,366	5,225,948	4,833,600	2,644,290	18,207,204
Expenditures					
Current:					
Public Works - S & W	323,288	1,140,569	507,657	226,413	2,197,927
Public Works - Other Exps	1,988,323	1,042,018	1,427,330	1,846,795	6,304,466
Public Works - Capital Outlay	777,913	681,147	2,597,248		4,056,308
Debt service	<u>2,118,552</u>	<u>1,035,089</u>	<u>9,386</u>		<u>3,163,027</u>
Total expenditures	<u>5,208,076</u>	<u>3,898,823</u>	<u>4,541,621</u>	<u>2,073,208</u>	<u>15,721,728</u>
Revenues over (under) expenditures	295,290	1,327,125	291,979	571,082	2,485,476
Other financing sources (uses)					
Transfers in from other funds	192,136	48,004	7,906	3,091	251,137
Transfers out to other funds	<u>(302,940)</u>	<u>(1,293,076)</u>	<u>(194,979)</u>	<u>(294,914)</u>	<u>(2,085,909)</u>
Total other financing sources (uses)	<u>(110,804)</u>	<u>(1,245,072)</u>	<u>(187,073)</u>	<u>(291,823)</u>	<u>(1,834,772)</u>
Revenues and other financing sources (under)					
expenditures and other financing uses	184,486	82,053	104,906	279,259	650,704
Fund equity, beginning of year	<u>1,472,053</u>	<u>3,859,650</u>	<u>480,089</u>	<u>1,179,058</u>	<u>6,990,850</u>
BOY Reclassification Adjustments					-
Fund equity, end of year	<u>\$ 1,656,539</u>	<u>\$ 3,941,703</u>	<u>\$ 584,995</u>	<u>\$ 1,458,317</u>	<u>\$ 7,641,554</u>

Town of Plymouth

General Fund - Budget vs. Actual - State and Local Revenue

Fiscal Year 2017

FROM THE COMMONWEALTH	Budget	Actual	Difference	%
Veteran's Benefits	\$ 497,574.00	\$ 489,240.36	\$ (8,333.64)	98.33%
Exemptions	\$ 307,081.00	\$ 328,681.00	\$ 21,600.00	107.03%
State Owned Land	\$ 548,207.00	\$ 548,207.00	\$ -	100.00%
Chapter 70	\$ 24,315,047.00	\$ 24,315,047.00	\$ -	100.00%
Charter School Reimbursement	\$ 933,809.00	\$ 929,189.00	\$ (4,620.00)	99.51%
General Municipal Aid	\$ 3,767,571.00	\$ 3,767,571.00	\$ -	100.00%
Total from the Commonwealth	\$ 30,369,289.00	\$ 30,377,935.36	\$ 8,646.36	100.03%
FROM LOCAL RECEIPTS				
Motor Vehicle Excise	\$ 8,295,000.00	\$ 8,843,191.15	\$ 548,191.15	106.61%
Other Excise (Hotel, Boat & Trailer)	\$ 925,000.00	\$ 940,386.19	\$ 15,386.19	101.66%
Penalties/Interest on Taxes	\$ 825,000.00	\$ 909,458.40	\$ 84,458.40	110.24%
Payment In Lieu of Taxes	\$ 65,000.00	\$ 74,723.91	\$ 9,723.91	114.96%
Fees	\$ 550,000.00	\$ 591,563.10	\$ 41,563.10	107.56%
Rentals	\$ 800,000.00	\$ 922,669.55	\$ 122,669.55	115.33%
Departmental Revenue - School (Medicaid Reimb & P-Card Rebate)	\$ 750,000.00	\$ 1,134,303.37	\$ 384,303.37	151.24%
Departmental Revenue - Cemeteries	\$ 80,000.00	\$ 73,875.00	\$ (6,125.00)	92.34%
Departmental Revenue - Crematory	\$ 200,000.00	\$ 201,397.07	\$ 1,397.07	100.70%
Departmental Revenue - Recreation	\$ 150,000.00	\$ 132,434.00	\$ (17,566.00)	88.29%
Other Departmental Revenue	\$ 425,000.00	\$ 370,191.13	\$ (54,808.87)	87.10%
Licenses and Permits	\$ 2,450,000.00	\$ 3,027,152.13	\$ 577,152.13	123.56%
Fines and Forfeits	\$ 280,000.00	\$ 326,358.28	\$ 46,358.28	116.56%
Investment Income	\$ 310,000.00	\$ 396,302.27	\$ 86,302.27	127.84%
Other Miscellaneous Income	\$ 828,730.00	\$ 977,878.00	\$ 149,148.00	118.00%
Other Miscellaneous Income - Non -recurring	\$ -	\$ 387,048.78	\$ 387,048.78	#DIV/0!
			\$ -	#DIV/0!
Total Local Receipts	\$ 16,933,730.00	\$ 19,308,932.33	\$ 2,375,202.33	114.03%
GRAND TOTAL - STATE & LOCAL RECEIPTS	\$ 47,303,019.00	\$ 49,686,867.69	\$ 2,383,848.69	105.04%

Long Term

Town of Plymouth
Changes in Long-Term Debt
FY 2017

Purpose	Description	Type	Inside / Outside	Fund	Balance July 1, 2016	Additions	(Principal Payments)	(Principal Subsidy)	Balance June 30, 2017	Interest & Admin Fees Paid
\$77,770,000 GOB 5/4/2017	Airport Hanger Purchase (\$440,000)	Buildings	Inside	Airport		440,000.00			440,000.00	
				Airport Total	-	440,000.00	-	-	440,000.00	-
\$77,770,000 GOB 5/4/2017	Salt Shed Repairs (\$225,000)	Buildings	Inside	GF		225,000.00			225,000.00	
\$41,595 GOB 5/11/2011, 3.956%	SENIOR CNTR DEBT EXCLUSION \$199M (\$10M)	Buildings	Inside	GF	8,000,000.00		(400,000.00)		7,600,000.00	396,000.00
\$41,595 GOB 5/11/2011, 3.956%	EOC OPERATIONS CNTR \$500K	Buildings	Inside	GF	375,000.00		(25,000.00)		350,000.00	18,750.00
\$77,770,000 GOB 5/4/2017	Municipal Center Design & Construction (\$31,010,000)	Buildings	Inside	GF		31,010,000.00			31,010,000.00	
\$35,914 GOB 5/15/2009, 3.228%	169 CAMELOT \$2,300,000	Buildings	Inside	GF	1,440,000.00		(120,000.00)		1,320,000.00	57,313.70
\$35,914 GOB 5/15/2009, 3.228%	CREMATORY \$775,000	Buildings	Inside	GF	495,000.00		(40,000.00)		455,000.00	19,623.38
\$77,770,000 GOB 5/4/2017	Ten Wheeler (\$185,000)	Dept Equipment	Inside	GF		185,000.00			185,000.00	
\$43,265 GOB 5/7/2015, 3.1616%	Fire Truck \$560K	Dept Equipment	Inside	GF	500,000.00		(60,000.00)		440,000.00	20,000.00
\$43,265 GOB 5/7/2015, 3.1616%	Fire Brush Breaker \$405K	Dept Equipment	Inside	GF	360,000.00		(40,000.00)		320,000.00	14,400.00
\$24,474,000 GOB 5/7/2013, 2.525%	Crematory Retort \$200K	Dept Equipment	Inside	GF	140,000.00		(20,000.00)		120,000.00	6,400.00
\$24,474,000 GOB 5/7/2013, 2.525%	Fire Engine \$520K	Dept Equipment	Inside	GF	225,000.00		(105,000.00)		120,000.00	8,200.00
\$35,914 GOB 5/15/2009, 3.228%	FIRE TRUCKS \$1,193,000	Dept Equipment	Inside	GF	495,000.00		(95,000.00)		400,000.00	20,473.50
\$35,914 GOB 5/15/2009, 3.228%	1976 PUMPING ENGINE \$445,000	Dept Equipment	Inside	GF	210,000.00		(30,000.00)		180,000.00	8,469.00

Long Term

Town of Plymouth
Changes in Long-Term Debt
FY 2017

Purpose	Description	Type	Inside / Outside	Fund	Balance July 1, 2016	Additions	(Principal Payments)	(Principal Subsidy)	Balance June 30, 2017	Interest & Admin Fees Paid
\$35,914 GOB 5/15/2009, 3.228%	REPLACE ENGINE 8 \$475,000	Dept Equipment	Inside	GF	230,000.00		(35,000.00)		195,000.00	9,267.00
\$77,770,000 GOB 5/4/2017	T-Wharf (\$590,000)	Other	Inside	GF		590,000.00			590,000.00	
\$77,770,000 GOB 5/4/2017	School Street Retaining Wall (\$55,000)	Other	Inside	GF		55,000.00			55,000.00	
\$77,770,000 GOB 5/4/2017	Town Center Sidewalk Rehabilitation (\$440,000)	Other	Inside	GF		440,000.00			440,000.00	
\$77,770,000 GOB 5/4/2017	Waterfront Promenade Design (\$1,055,000)	Other	Inside	GF		1,055,000.00			1,055,000.00	
\$77,770,000 GOB 5/4/2017	Water St Promenade Construction - South Phase (\$3,325,000)	Other	Inside	GF		3,325,000.00			3,325,000.00	
\$77,770,000 GOB 5/4/2017	Traffic Signal Installation (\$310,000)	Other	Inside	GF		310,000.00			310,000.00	
\$77,770,000 GOB 5/4/2017	T Wharf Construction (\$1,150,000)	Other	Inside	GF		1,150,000.00			1,150,000.00	
\$77,770,000 GOB 5/4/2017	Beach Restoration (\$30,000)	Other	Inside	GF		30,000.00			30,000.00	
MWPAT, 4.5% - 6.0%, due 2017	Title V 1	Other	Inside	GF	11,100.40		(11,100.40)		-	
MWPAT, 3.0% - 5.25%, due 2020	Title V 2	Other	Inside	GF	46,662.82		(8,973.62)		37,689.20	
MWPAT, 2.5% - 5.25%, due 2024	Title V 3	Other	Inside	GF	80,000.00		(10,000.00)		70,000.00	
MWPAT,	Title V 4	Other	Inside	GF	110,000.00		(10,000.00)		100,000.00	
MWPAT,	Title V 5	Other	Inside	GF	120,000.00		(10,000.00)		110,000.00	

Long Term

Town of Plymouth
Changes in Long-Term Debt
FY 2017

Purpose	Description	Type	Inside / Outside	Fund	Balance July 1, 2016	Additions	(Principal Payments)	(Principal Subsidy)	Balance June 30, 2017	Interest & Admin Fees Paid
MA EOEEA Dams & Seawalls	Plymco Dam Removal	Other	Inside	GF	694,205.84		(36,537.16)		657,668.68	
MWPAT, Series 16, due 2023	Title V 6	Other	Inside	GF	140,315.00		(19,955.00)		120,360.00	
MWPAT, Series 17B, due 2028	Title V 7	Other	Inside	GF	159,998.00		(13,334.00)		146,664.00	
\$41,595 GOB 5/11/2011, 3.956%	DAM REMOVAL \$200K	Other	Inside	GF	150,000.00		(10,000.00)		140,000.00	7,500.00
\$41,595 GOB 5/11/2011, 3.956%	ROAD IMPROV STANDISH \$750K	Other	Inside	GF	325,000.00		(85,000.00)		240,000.00	16,250.00
MWPAT, Series 17B, due 2028	Title V 8	Other	Inside	GF	159,998.00		(13,334.00)		146,664.00	
MWPAT, Series 17B, due 2028	Title V 9	Other	Inside	GF	319,999.00		(26,667.00)		293,332.00	
MCWT, Series 20, Due 2037	Title V 10	Other	Inside	GF		300,000.00			300,000.00	
\$24,474,000 GOB 5/7/2013, 2.525%	Water Street Culvert Bridge Planning \$250K	Other	Inside	GF	175,000.00		(25,000.00)		150,000.00	8,000.00
\$43,265 GOB 5/7/2015, 3.1616%	Water Street Bridge & Culvert \$1.7M	Other	Inside	GF	1,615,000.00		(85,000.00)		1,530,000.00	62,028.74
\$24,474,000 GOB 5/7/2013, 2.525%	Seawall Repairs \$300K	Other	Inside	GF	210,000.00		(30,000.00)		180,000.00	9,600.00
\$43,265 GOB 5/7/2015, 3.1616%	Ryder Way Land Acquisition \$305K	Other	Inside	GF	285,000.00		(15,000.00)		270,000.00	10,946.26
\$24,474,000 GOB 5/7/2013, 2.525%	Water Street Bridge \$100K	Other	Inside	GF	70,000.00		(10,000.00)		60,000.00	3,000.00
\$43,265 GOB 5/7/2015, 3.1616%	Police Station Methane Mitigation \$1.635M	Other	Inside	GF	1,550,000.00		(85,000.00)		1,465,000.00	59,580.00
\$35,914 GOB 5/15/2009, 3.228%	DPW IMP#4 1,300,000 (\$1,027,000)	Other	Inside	GF	250,000.00		(25,000.00)		225,000.00	10,068.50
\$35,914 GOB 5/15/2009, 3.228%	DPW IMP #5 1,300,000 (\$1,079,000)	Other	Inside	GF	190,000.00		(15,000.00)		175,000.00	7,537.38

Long Term

Town of Plymouth
Changes in Long-Term Debt
FY 2017

Purpose	Description	Type	Inside / Outside	Fund	Balance July 1, 2016	Additions	(Principal Payments)	(Principal Subsidy)	Balance June 30, 2017	Interest & Admin Fees Paid
\$35,914 GOB 5/15/2009, 3.228%	INFO TECHNOLOG Y #1 1,101,000 (\$1,001,000)	Other	Inside	GF	30,000.00		(30,000.00)		-	1,200.00
\$35,914 GOB 5/15/2009, 3.228%	DPW IMP #6 \$1,300,000	Other	Inside	GF	405,000.00		(65,000.00)		340,000.00	16,070.38
\$35,914 GOB 5/15/2009, 3.228%	TECHNOLOG Y #2 \$1,097,000	Other	Inside	GF	75,000.00		(75,000.00)		-	3,000.00
\$35,914 GOB 5/15/2009, 3.228%	RENOVATE SIEVER FIELD \$256,278 & Forges	Other	Inside	GF	150,000.00		(25,000.00)		125,000.00	6,024.96
\$35,914 GOB 5/15/2009, 3.228%	DPW IMP #7 \$1,300,000	Other	Inside	GF	395,000.00		(60,000.00)		335,000.00	15,670.38
\$35,914 GOB 5/15/2009, 3.228%	INFO TECH FIBER OPTIC \$394,891	Other	Inside	GF	80,000.00		(40,000.00)		40,000.00	3,200.00
\$35,914 GOB 5/15/2009, 3.228%	RENOVATE SIEVER FIELD \$213,290	Other	Inside	GF	105,000.00		(15,000.00)		90,000.00	4,234.40
\$35,914 GOB 5/15/2009, 3.228%	INFO TECHNOLOG Y #3 \$450,000	Other	Inside	GF	80,000.00		(40,000.00)		40,000.00	3,200.00
\$35,914 GOB 5/15/2009, 3.228%	DPW IMP#8 \$1,300,000	Other	Inside	GF	365,000.00		(30,000.00)		335,000.00	14,474.88
MCWT, Series 18, due 2035	Title V 10	Other	Inside	GF	285,000.00		(15,000.00)		270,000.00	
\$24,474,000 GOB 5/7/2013, 2.525%	PCIS Roof \$1.290M	School All Other	Inside	GF	1,020,000.00		(85,000.00)		935,000.00	44,200.00
\$24,474,000 GOB 5/7/2013, 2.525%	Indian Brook HVAC \$5.6M	School All Other	Inside	GF	4,460,000.00		(380,000.00)		4,080,000.00	193,200.00
\$24,474,000 GOB 5/7/2013, 2.525%	PSMS Building Repairs \$2.560M	School All Other	Inside	GF	2,040,000.00		(170,000.00)		1,870,000.00	88,400.00

Long Term

Town of Plymouth
Changes in Long-Term Debt
FY 2017

Purpose	Description	Type	Inside / Outside	Fund	Balance July 1, 2016	Additions	(Principal Payments)	(Principal Subsidy)	Balance June 30, 2017	Interest & Admin Fees Paid
\$43,265 GOB 5/7/2015, 3.1616%	PSMS Building Repairs \$361,877)	School All Other	Inside	GF	340,000.00		(20,000.00)		320,000.00	13,095.00
\$24,474,000 GOB 5/7/2013, 2.525%	School Window Replacement \$184K	School All Other	Inside	GF	120,000.00		(20,000.00)		100,000.00	5,400.00
\$24,474,000 GOB 5/7/2013, 2.525%	School Bathroom Remodeling \$157K	School All Other	Inside	GF	105,000.00		(15,000.00)		90,000.00	4,800.00
\$43,265 GOB 5/7/2015, 3.1616%	Federal Furnace HVAC \$5,770M	School All Other	Inside	GF	5,460,000.00		(305,000.00)		5,155,000.00	210,775.00
\$35,914 GOB 5/15/2009, 3.228%	PCIS HVAC 3,000,000 (\$2,838,034)	School All Other	Inside	GF	1,690,000.00		(155,000.00)		1,535,000.00	67,810.00
\$35,914 GOB 5/15/2009, 3.228%	PSHS ROOF 1,600,000 (\$194,000)	School All Other	Inside	GF	110,000.00		(10,000.00)		100,000.00	4,403.13
\$24,474,000 GOB 5/7/2013, 2.525%	WEST SCHOOL HVAC (\$1.3M)	School All Other	Inside	GF	1,030,000.00		(90,000.00)		940,000.00	56,540.63
\$35,914 GOB 5/15/2009, 3.228%	WEST SCHOOL HVAC	School All Other	Inside	GF	300,000.00		(25,000.00)		275,000.00	
\$35,914 GOB 5/15/2009, 3.228%	PCIS HVAC 8,000,000	School All Other	Inside	GF	5,040,000.00		(420,000.00)		4,620,000.00	200,592.65
\$35,914 GOB 5/15/2009, 3.228%	BUTLER BUILDING HVAC \$125,000	School All Other	Inside	GF	55,000.00		(10,000.00)		45,000.00	2,215.00
\$35,914 GOB 5/15/2009, 3.228%	SCHOOL EXTERIOR DOORS \$86,400	School All Other	Inside	GF	50,000.00		(5,000.00)		45,000.00	2,014.00

Long Term

Town of Plymouth
Changes in Long-Term Debt
FY 2017

Purpose	Description	Type	Inside / Outside	Fund	Balance July 1, 2016	Additions	(Principal Payments)	(Principal Subsidy)	Balance June 30, 2017	Interest & Admin Fees Paid
\$35,914 GOB 5/15/2009, 3.228%	SCHOOL BDLG REPAIR \$510,651	School All Other	Inside	GF	300,000.00		(25,000.00)		275,000.00	11,940.63
\$24,474,000 GOB 5/7/2013, 2.525%	PNHS DEBT EXCLUSION \$199M (\$11.125M)	School Buildings	Outside	GF	9,790,000.00		(445,000.00)		9,345,000.00	131,620.00
\$41,595 GOB 5/11/2011, 3.956%	PNHS DEBT EXCLUSION \$199M (\$28M)	School Buildings	Outside	GF	22,400,000.00		(1,120,000.00)		21,280,000.00	1,108,800.00
\$43,265 GOB 5/7/2015, 3.1616%	PNHS Debt Exclusion \$199M (\$3,571,186)	School Buildings	Outside	GF	3,425,000.00		(145,000.00)		3,280,000.00	375,468.78
\$43,265 GOB 5/7/2015, 3.1616%	PSHS Debt Exclusion \$199M (\$24,755M)	School Buildings	Outside	GF	23,760,000.00		(990,000.00)		22,770,000.00	913,027.50
\$77,770,000 GOB 5/4/2017	South High School (\$30,000,000)	School Buildings	Outside	GF		30,000,000.00			30,000,000.00	
\$19,535 GOB Refunding 6/3/2009	Manomet & South Elementary	School Buildings	Outside	GF	2,691,000.00		(544,000.00)		2,147,000.00	113,000.00
\$19,535 GOB Refunding 6/3/2009	PSMS	School Buildings	Outside	GF	4,494,000.00		(1,131,000.00)		3,363,000.00	196,425.00
MWPAT, 4.5% - 5.375%, due 2020	Landfill Closure II	Solid Waste	Outside	GF	100,000.00		(14,401.49)	(5,598.51)	80,000.00	1,172.92
MWPAT, 4.5% - 5.375%, due 2020	Landfill Closure II	Solid Waste	Outside	GF	490,000.00		(63,866.17)	(26,133.83)	400,000.00	5,709.76
\$35,914 GOB 5/15/2009, 3.228%	MANOMET GAS CONTAIN \$150,000 (\$75,000 Manomet & Cedarville)	Solid Waste	Outside	GF	40,000.00		(5,000.00)		35,000.00	1,604.00
				GF	110,412,279.06	68,675,000.00	(8,103,168.84)	(31,732.34)	170,952,377.88	4,592,696.46
MWPAT, 3.5% - 5.25%, due 2021	WWTF Construction	Sewer	Inside	Sewer	8,740,000.00		(1,204,825.16)	(445,174.82)	7,090,000.02	110,052.16

Long Term

Town of Plymouth
Changes in Long-Term Debt
FY 2017

Purpose	Description	Type	Inside / Outside	Fund	Balance July 1, 2016	Additions	(Principal Payments)	(Principal Subsidy)	Balance June 30, 2017	Interest & Admin Fees Paid
MWPAT, 3.0% - 5.25%, due 2022	WWTF Construction	Sewer	Inside	Sewer	4,124,247.45		(391,460.55)	(145,885.72)	3,586,901.18	55,756.51
MWPAT, 2.0% - 5.5%, due 2023	WWTF Construction	Sewer	Inside	Sewer	164,655.11		(17,516.56)		147,138.55	3,681.66
MWPAT	Russell Mills Dam	Sewer	Inside	Sewer	62,499.00		(8,929.00)		53,570.00	87.05
\$41,595 GOB 5/11/2011, 3.956%	SEWER INTERCEPTOR \$800,000	Sewer	Inside	Sewer	600,000.00		(40,000.00)		560,000.00	30,000.00
\$77,770,000 GOB 5/4/2017	Sewer Planning - Samoset Street Extension (\$475,000)	Sewer	Inside	Sewer		475,000.00			475,000.00	
\$77,770,000 GOB 5/4/2017	Sewer System Expansion - Samoset Street (\$3,360,000)	Sewer	Outside	Sewer		3,360,000.00			3,360,000.00	
\$43,265 GOB 5/7/2015, 3.1616%	Sewer Interceptor \$1,549,800	Sewer	Outside	Sewer	1,470,000.00		(80,000.00)		1,390,000.00	56,531.26
\$77,770,000 GOB 5/4/2017	Warren Ave Sewer Expansion (\$95,000)	Sewer	Inside	Sewer		95,000.00			95,000.00	
\$35,914 GOB 5/15/2009, 3.228%	WASTEWATER FACILITY (\$600,000)	Sewer	Inside	Sewer	390,000.00		(30,000.00)		360,000.00	15,443.75
				Sewer Total	15,551,401.56	3,930,000.00	(1,772,731.27)	(591,060.54)	17,117,609.75	271,552.39
\$77,770,000 GOB 5/4/2017	Water Meter Replacement Program (\$3,570,000)	Water	Outside	Water		3,570,000.00			3,570,000.00	
\$77,770,000 GOB 5/4/2017	Replace Water Mains - Stafford & Towns Streets (\$745,000)	Water	Outside	Water		745,000.00			745,000.00	

Long Term

Town of Plymouth
Changes in Long-Term Debt
FY 2017

Purpose	Description	Type	Inside / Outside	Fund	Balance July 1, 2016	Additions	(Principal Payments)	(Principal Subsidy)	Balance June 30, 2017	Interest & Admin Fees Paid
\$43,265 GOB 5/7/2015, 3.1616%	Water Main Replacement \$2,652,137	Water	Outside	Water	2,515,000.00		(135,000.00)		2,380,000.00	96,667.50
\$77,770,000 GOB 5/4/2017	Water Main Replacement (\$90,000)	Water	Outside	Water		90,000.00			90,000.00	
\$77,770,000 GOB 5/4/2017	Samoset Water Tank Restoration 1 (\$620,000)	Water	Outside	Water		620,000.00			620,000.00	
MWPAT, 3.5% - 5.25%, due 2021	North Plymouth Well	Water	Outside	Water	219,805.00		(28,237.49)	(11,762.51)	179,805.00	3,190.50
\$35,914 GOB 5/15/2009, 3.228%	N. PLYMOUTH WELL \$750,000 (\$56,849)	Water	Outside	Water	20,000.00		(5,000.00)		15,000.00	799.00
\$35,914 GOB 5/15/2009, 3.228%	BRADFORD WELL \$600,000	Water	Outside	Water	390,000.00		(30,000.00)		360,000.00	15,444.75
\$35,914 GOB 5/15/2009, 3.228%	WATER GENERATOR S \$720,000 (\$707,000)	Water	Outside	Water	75,000.00		(75,000.00)		-	3,000.00
\$24,474,000 GOB 5/7/2013, 2.525%	REPLACE LOUT POND WELL \$1M (\$900K)	Water	Outside	Water	735,000.00		(55,000.00)		680,000.00	35,774.13
\$35,914 GOB 5/15/2009, 3.228%	REHAB HARRINGTON WATER TANK (\$555,000)	Water	Outside	Water	65,000.00		(65,000.00)		-	2,600.00
\$35,914 GOB 5/15/2009, 3.228%	TEST WELLS \$600,000 (\$380,000)	Water	Outside	Water	70,000.00		(40,000.00)		30,000.00	2,800.00
\$24,474,000 GOB 5/7/2013, 2.525%	WANNOS POND Well	Water	Outside	Water	1,165,000.00		(125,000.00)		1,040,000.00	53,244.75
\$35,914 GOB 5/15/2009, 3.228%	BRADFORD FILTERS \$3M	Water	Outside	Water	1,950,000.00		(150,000.00)		1,800,000.00	77,236.75

Long Term

Town of Plymouth
Changes in Long-Term Debt
FY 2017

Purpose	Description	Type	Inside / Outside	Fund	Balance July 1, 2016	Additions	(Principal Payments)	(Principal Subsidy)	Balance June 30, 2017	Interest & Admin Fees Paid
				Water Total	7,204,805.00	5,025,000.00	(708,237.49)	(11,762.51)	11,509,805.00	290,757.38
				Grand Total	133,168,485.62	78,070,000.00	(10,584,137.60)	(634,555.39)	200,019,792.63	5,155,006.23

**Town of Plymouth
Short-Term Debt
FY 2017**

Type	Purpose	Dept	Fundin g Source	Inside / Outside	Type	Balance July 1, 2016	Issued	Retirements	BAN Rolled into Bond Issue	Balance June 30, 2017	Interest Paid
BAN	Airport Hanger Purchase	482	Airport	Inside	Buildings	500,000.00			(500,000.00)	-	9,386.00
			Airport Total			500,000.00	-	-	(500,000.00)	-	9,386.00
BAN	1820 Courthouse Rehabilitation	185	CPA		Buildings		2,740,000.00			2,740,000.00	
BAN	Simes House Rehabilitation	185	CPA		Buildings		985,000.00			985,000.00	
			CPA Total			-	3,725,000.00	-	-	3,725,000.00	-
BAN	Title V (11) Interim Loan	181	GF	Inside	Sewer	237,000.00	63,000.00		(300,000.00)	-	
BAN	Title V (12) Interim Loan	181	GF	Inside	Sewer		100,000.00			100,000.00	
BAN	Waterfront Promenade Design	421	GF	Inside	Other	760,000.00			(760,000.00)	-	14,258.00
BAN	Traffic Signal Installation	411	GF	Inside	Other	160,000.00			(160,000.00)	-	3,004.00
BAN	T-Wharf Construction	427	GF	Inside	Other	1,250,000.00			(1,250,000.00)	-	23,464.00
BAN	School Street Retaining Wall	411	GF	Inside	Other	60,000.00			(60,000.00)	-	1,127.00
BAN	Replace H33 10 Wheeler w/Wing	425	GF	Inside	Dept Equipment	203,000.00		(4,750.00)	(198,250.00)	-	3,811.00
BAN	Salt Shed Retrofit & Repairs	421	GF	Inside	Buildings	256,000.00			(256,000.00)	-	4,806.00
BAN	Municipal Center Design & Contruccion	123	GF	Inside	Buildings	20,000,000.00			(20,000,000.00)	-	750,822.00
BAN	Debt Exclusion - PSHS	300	GF	Outside	School Buildings	20,000,000.00			(20,000,000.00)	-	
BAN	Plymouth Beach Seawall Rehab	427	GF		Other		35,000.00			35,000.00	
			GF Total			42,926,000.00	198,000.00	(4,750.00)	(42,984,250.00)	135,000.00	801,292.00
BAN	Samoset Street Sewer Extension - Design	440	Sewer	Inside	Sewer	530,000.00		(16,596.00)	(513,404.00)	-	9,949.00
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	3,060,137.00			(3,060,137.00)	-	59,319.00
BAN	Water Street Pump Station Upgrades	440	Sewer		Sewer		1,740,000.00			1,740,000.00	
BAN	Emergency Sewer Force Main Repair and Replacement	440	Sewer		Sewer		34,876,137.00			34,876,137.00	
			Sewer Total			3,690,137.00	36,616,137.00	(16,596.00)	(3,673,541.00)	36,616,137.00	69,268.00
BAN	Jacket Water Main Replacement	450	Water	Outside	Water	97,863.00			(97,863.00)	-	1,837.00
BAN	Samoset Water Tank	450	Water	Outside	Water	700,000.00			(700,000.00)	-	13,140.00
BAN	Meter Replacement Project	450	Water	Outside	Water	1,125,000.00			(1,125,000.00)	-	21,117.00
BAN	Taylor Ave Water Main	450	Water		Water		800,000.00			800,000.00	
			Water Total			1,922,863.00	800,000.00	-	(1,922,863.00)	800,000.00	36,094.00
			Grand Total			49,039,000.00	41,339,137.00	(21,346.00)	(49,080,654.00)	41,276,137.00	916,040.00

Town of Plymouth
Schedule of Authorized Unissued Debt
FY2017

<u>Purpose</u>	<u>Date</u>	<u>Funding Source</u>	<u>Inside / Outside</u>	<u>Article</u>	<u>Authorization</u>	<u>7/1/2016</u>	<u>Additions</u>	<u>BONDS Issued</u>	<u>Rescissions / MSBA Reimb. / Bond Premium Received</u>	<u>6/30/2017</u>
Airport Hanger Purchase	4/11/2015	Airport	Inside	Art 9C10	510,000	510,000		(440,000)	(60,000)	10,000
	Airport Total					510,000	-	(440,000)	(60,000)	10,000
Simes House Renovation	10/17/2015 FATM	CPA	Inside	Art 16A	1,642,523	1,142,523			(500,000)	642,523
Stephens Field Renovation Project	4/11/2015 ATM	CPA	Inside	Art 16B	2,000,000	1,800,000				1,800,000
1820 Courthouse Reconstruction	4/5/2014 ATM & Several	CPA	Inside	Art 16A	5,000,000	3,500,000			(1,000,000)	2,500,000
		CPA Total				6,442,523	-	-	(1,500,000)	4,942,523
Beach Nourishment	6/10/1996	GF	Inside	10	3,200,000	2,727,000		(30,000)	(1,000)	2,696,000
Replace 10Wheeler with Wing Highway	10/17/2015 FATM	GF	Inside	Art 4J	203,000	203,000		(185,000)	(18,000)	-
Town (T) Wharf Project	10/17/2015 FATM	GF	Inside	Art 5	750,000	750,000		(590,000)	(60,000)	100,000
Salt Shed Retrofit	10/17/2015 FATM	GF	Inside	Art 4I	256,000	256,000		(225,000)	(31,000)	-
Parking Deck	10/15/2016 FATM	GF	Inside	Art 4C	2,995,200		2,995,200			2,995,200
Rehab Plymouth Beach Revetment	10/15/2016 FATM	GF	Inside	Art 4E	815,000		815,000			815,000
Rehab Plymouth Beach Seawall	10/15/2016 FATM	GF	Inside	Art 4F	1,100,000		1,100,000			1,100,000
Library Roof / Chillers / Ducts / Drains	4/1/2017 ATM	GF	Inside	Art 9BC	842,077		842,077			842,077
Road Pavement Preservation Plan	4/1/2017 ATM	GF	Inside	Art 10	5,000,000		5,000,000			5,000,000
School Street Retaining Wall	4/11/2015	GF	Inside	Art 9B1	1,250,000	1,250,000		(55,000)	(5,000)	1,190,000
PSMS Repair Brick Veneer/Flashing	4/2/2011 ATM	GF	Inside	Art. 9B7	3,436,000	1				1
Newfield St. Bridge Construction	4/2/2016 ATM	GF	Inside	Art 9B2	3,400,000	3,400,000				3,400,000
Town Center Sidewalk Rehabilitation (3 phases)	4/2/2016 ATM	GF	Inside	Art 9B3	500,000	500,000		(440,000)	(60,000)	-
Water St. Promenade-South P	4/2/2016 ATM	GF	Inside	Art 9B1	3,789,826.90	3,789,827		(3,325,000)	(464,827)	(0)
Title V - 12 Septic System Upgrades	4/2/2016 ATM	GF	Inside	Art 14	200,000	200,000				200,000
Title V 11 - Septic System Upgrade	4/5/2014 ATM	GF	Inside	Art 18	300,000	300,000		(300,000)		-
Waterfront Promenade Design	4/5/2014 ATM	GF	Inside	Art 9B2	1,200,000	1,200,000		(1,055,000)	(145,000)	-
Traffic Signal Installation	4/5/2014 ATM	GF	Inside	Art 9B4	350,000	350,000		(310,000)	(40,000)	-

Town of Plymouth

Schedule of Authorized Unissued Debt

FY2017[illegible]