



Bryan Perry
City Auditor

To: Mayor Samaras
And Members of City Council

From: Bryan Perry, City Auditor

Date: March 12, 2018

Re: Schedule A

Please find attached a copy of the FY17 Schedule A for the City of Lowell. This was officially approved by the Massachusetts Department of Revenue Division of Local Services on March 6, 2018.

As you already may be aware, Schedule A is an annual report for the year ending June 30 and is required by the Commonwealth. This provides Statements of Revenue and Expenditures for the various fund types and classifications in accordance with the Uniform Massachusetts Accounting System (UMAS). This information is then aggregated into the Department of Revenue's Municipal Databank for reporting and comparison purposes.

Please let me know if you would like to discuss this report.

Thank you,

Bryan Perry, CPA
City Auditor

Cc: Kevin J. Murphy, City Manager
Conor Baldwin, CFO

**Schedule A All Parts
 Fiscal Year 2017**

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

Acct. No.	Item Description	Amount
A. Taxes		
4110	Personal Property Taxes	8,163,248
4120	Real Estate Taxes	114,416,274
4150	Excise Taxes	9,120,033
4179	Penalties and Interest	1,324,504
4180	In Lieu of Taxes	635,602
4191	Other Taxes - Hotel/Motel	308,650
4198	Urban Redevelopment Excises	741,091
4199	Other Taxes	2,380,167
A. TOTAL TAXES (NET OF REFUNDS)		137,089,569
B. Charges for Services/Other Departmental Revenues		
4211	Water Charges	
4212	Other Utility Charges	
4229	Other Charges	1,938,392
4243	Parking Charges	
4244	Park and Recreation Charges	207,382
4246	Sewerage Charges	
4247	Trash Collection Charges	3,184,930
4248	Transit Charges	
4370	Other Department Revenue	
B. TOTAL CHARGES FOR SERVICES/OTHER DEPARTMENTAL REVENUES		5,330,704
C. Licenses, Permits and Fees		
4322	Fees Retained from Tax Collection	
4400	Licenses and Permits	2,446,047
C. TOTAL LICENSES, PERMITS AND FEES		2,446,047
D. Federal Revenue		
4540	Unrestricted - Direct	
4580	Unrestricted - Through the State	1,095,021
D. TOTAL FEDERAL REVENUE		1,095,021
E. Revenues From State		
4600	State Revenue	170,432,371
E. TOTAL REVENUES FROM STATE		170,432,371
F. Revenues From Other Governments		
4695	Court Fines	554,323
4720	Received From the County for Services Performed	
4730	Received From Other Municipalities for Services Performed	
F. TOTAL REVENUES FROM OTHER GOVERNMENTS		554,323
G. Special Assessments		
4750	Special Assessments	

**Schedule A All Parts
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Acct. No.	Item Description	Amount
	G. TOTAL SPECIAL ASSESSMENTS	
	H. Fines, and Forefeitures	
4770	Fines and Forfeitures	1,309,878
	H. TOTAL FINES AND FORFEITURES	1,309,878
	I. Miscellaneous Revenues	
4800	Miscellaneous Revenues	1,619,446
4820	Earnings on Investments	303,388
	I. TOTAL MISCELLANEOUS REVENUES	1,922,834
	TOTAL GENERAL FUND REVENUES	320,180,747
	J. Other Financing Sources	
4990	Other Financing Sources	
	J. TOTAL OTHER FINANCING SOURCES	
	TOTAL GENERAL FUND REVENUES AND OTHER FINANCIAL SOURCES	320,180,747
	K. Interfund Operating Transfers	
4972	Transfers from Special Revenue Funds	1,292,268
4973	Transfers from Capital Projects Funds	
4975	Transfers from Enterprise Funds	8,912,317
4976	Transfers from Trust Funds	2,127,026
4977	Transfers from Agency Funds	
	K. TOTAL INTERFUND OPERATING TRANSFERS	12,331,611
	TOTAL GENERAL FUND REVENUES, OTHER FINANCING SOURCES, AND INTERFUND OPERATING TRANSFERS	332,512,358

**Schedule A All Parts
Fiscal Year 2017**

Schedule A Part 2 - General Government (100)

Acct. No.	Object of Expenditure	Legislative	Executive	Accountant Auditor	Collector	Treasurer	Law Department Town/City Counsel	Public Building/ Properties Maintenance	Assessors	Operations Support	License and Registration	Land Use	Conservation Commission	Other
5100	Salary and Wages	141,774	772,061	455,302		564,716	941,985	1,802,510	475,433	1,708,168				1,223,337
5700	Expenditures	5,075	433,750	55,415		320,256	1,000,539	499,575	139,214	1,082,919				552,422
5800A	Construction													
5800B	Capital Outlay													14,000
	TOTAL	146,849	1,205,811	510,717		884,972	1,942,524	2,302,085	614,647	2,791,087				1,789,759

Schedule A Part 2 - Public Safety (200)

Acct. No.	Object of Expenditure	Police	Fire	Emerg. Med. Services	Inspection	Other
5100	Salary and Wages	24,638,528	16,790,067		1,160,537	
5700	Expenditures	1,237,916	537,850			
5800A	Construction					
5800B	Capital Outlay	401,392	132,070			
	TOTAL	26,277,836	17,459,987		1,160,537	

Schedule A Part 2 - Education (300)

Acct. No.	Object of Expenditure	Education	Reg. School Assessment-1	Reg. School Assessment-2	Reg. School Assessment-3	Reg. School Assessment-4
5100	Salary and Wages	119,085,929				
5700	Expenditures	43,601,544	7,664,312			
5800A	Construction					
5800B	Capital Outlay	80,217				
	TOTAL	162,767,690	7,664,312			

Schedule A Part 2 - Public Works (400)

Acct. No.	Object of Expenditure	Hwy/Streets (Snow/Ice)	Hwy/Streets (Other)	Waste Collect/Disp	Sewer Collect/Disp	Water Distribution	Parking Garage	Street Lighting	Other
5100	Salary and Wages		398,012	2,093,022					200,638
5700	Expenditures		2,733,189	1,345,341	5,084,661			568,327	192,040
5800A	Construction			1,594					1,799
5800B	Capital Outlay			67,855					57,161
	TOTAL		3,131,201	3,507,812	5,084,661			568,327	451,638

Schedule A Part 2 - Human Services (500)

Acct. No.	Object of Expenditure	Health Services	Clinical Services	Special Program	Veterans Services	Other
5100	Salary and Wages	2,205,700			148,805	257,521
5700	Expenditures	48,362			679,115	104,380
5800A	Construction					
5800B	Capital Outlay					
	TOTAL	2,254,062			827,920	361,901

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Schedule A Part 2 - Culture and Recreation (600)

Acct. No.	Object of Expenditure	Library	Recreation	Parks	Historical Commission	Celebrations	Other
5100	Salary and Wages	887,775	647,912	1,567,362			
5700	Expenditures	305,722	29,062	385,226			
5800A	Construction						
5800B	Capital Outlay			191,153			
	TOTAL	1,193,497	676,974	2,143,741			

Schedule A Part 2 - Debt Service (700)

Acct. No.	Object of Expenditure	Retirement of Debt Principal	Interest on Long Term Debt	Interest on Short Term Debt	Other Interest
5900	Debt Service	6,414,162	3,321,813	6,738	
	TOTAL	6,414,162	3,321,813	6,738	

Schedule A Part 2 - Unclassified (900)

Acct. No.	Object of Expenditure	Workers Compensation	Unemployment	Health Insurance	Other Emp. Benefits	Court Judgements	Other Insurance	Intergovt. Assessments	Retirement	Other
0001	Unclassified	603,419	213,591	21,789,936	2,748,206	366,556		22,351,582	22,994,676	1,486,252
	TOTAL	603,419	213,591	21,789,936	2,748,206	366,556		22,351,582	22,994,676	1,486,252

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

Acct. No.	Object of Expenditure	Amount
5960	Transfers to Other Funds	2,082,278
5990	Other Financing Uses	
	TOTAL	2,082,278

Schedule A Part 2 - Total All General Fund Expenditures

Acct. No.	Object of Expenditure	Total
	Expenditures	
5100	Salary and Wages	178,167,094
5700	Expenditures	68,606,212
5800A	Construction	3,393
5800B	Capital Outlay	943,848
5900	Debt Service	9,742,713
0001	Unclassified	72,554,218
	TOTAL GENERAL FUND EXPENDITURES	330,017,478
	Other Financing Uses	
5960	Transfers to Other Funds	2,082,278
5990	Other Financing Uses	
	TOTAL TRANSFERS AND OTHER FINANCING USES	2,082,278
	TOTAL GENERAL FUND	332,099,756

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

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Schedule A Part 3 - Federal Grants (FG01)

Acct. No.	Item Description	General Government	Public Safety	Public Works	Education	Federal Emerg. Mgmt. Agency	Culture and Recr.	Community Development Block	Other Housing and Urban Development	Other	Total
	Revenues										
4100	Taxes and Excises										
4200	Charges for Services										
4500	Federal Revenue		326,503		17,197,936		103,287	2,198,296	4,064,192	4,524,944	28,415,158
4600	State Revenue									390,457	390,457
4800	Miscellaneous Revenues							11,212			11,212
4820	Earnings on Investments		1,568								1,568
	TOTAL REVENUES		328,071		17,197,936		103,287	2,209,508	4,064,192	4,915,401	28,818,395
	Other Financing Sources										
4910	Bond Proceeds										
4970	Transfers From Other Funds									-269,537	-269,537
4990	Other Financing Sources										
	TOTAL OTHER FINANCING SOURCES									-269,537	-269,537
	TOTAL REVENUES AND OTHER FINANCING SOURCES		328,071		17,197,936		103,287	2,209,508	4,064,192	4,645,864	28,548,858
	Expenditures										
5100	Salary and Wages		261,484		12,673,759		52,465	576,507	1,316,854	3,238,636	18,119,705
5700	Expenditures		167,260		4,583,518		42,620	1,301,443	2,173,686	815,916	9,084,443
5800A	Construction							4,192			4,192
5800B	Capital Outlay		407					395,351	525,300	8,862	929,920
5900	Debt Service										
	TOTAL EXPENDITURES		429,151		17,257,277		95,085	2,277,493	4,015,840	4,063,414	28,138,260
	Other Financing Uses										
5960	Transfers to Other Funds									-269,537	-269,537
5990	Other Financing Uses										
	TOTAL OTHER FINANCING USES									-269,537	-269,537
	TOTAL EXPENDITURES AND OTHER FINANCING USES		429,151		17,257,277		95,085	2,277,493	4,015,840	3,793,877	27,868,723
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)		-101,080		-59,341		8,202	-67,985	48,352	851,987	680,135
0002	Fund Balance Beginning of Year		6,500		1,610,096		-16,495	-93,427	134,709	741,140	2,382,523
0003	Adjustments								1,401,413		1,401,413
0004	Fund Balance End of Year		-94,580		1,550,755		-8,293	-161,412	1,584,474	1,593,127	4,464,071

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Schedule A Part 3 - State Grants (SG01)

Acct. No.	Item Description	General Government	Public Safety	Public Works	Education	Mass. Emerg. Mngmt. Agency	Culture and Recr.	Council on Aging	Library	Other	Total
Revenues											
4100	Taxes and Excises										
4200	Charges for Services			302,315							302,315
4500	Federal Revenue		1,153					67,132			68,285
4600	State Revenue	56,250	1,906,021		4,169,687	507,717	66,108	182,000	176,096	1,418,085	8,481,964
4800	Miscellaneous Revenues										
4820	Earnings on Investments						266				266
	TOTAL REVENUES	56,250	1,907,174	302,315	4,169,687	507,717	66,374	249,132	176,096	1,418,085	8,852,830
Other Financing Sources											
4910	Bond Proceeds										
4970	Transfers From Other Funds										
4990	Other Financing Sources										
	TOTAL OTHER FINANCING SOURCES										
	TOTAL REVENUES AND OTHER FINANCING SOURCES	56,250	1,907,174	302,315	4,169,687	507,717	66,374	249,132	176,096	1,418,085	8,852,830
Expenditures											
5100	Salary and Wages	30,135	1,043,273		1,383,382			105,072	73,179	343,492	2,978,533
5700	Expenditures	31,833	998,936	31,700	2,892,772		62,855	123,787	74,484	549,111	4,765,478
5800A	Construction			119,784						403,887	523,671
5800B	Capital Outlay		32,117	77,978					256,990	650,301	1,017,386
5900	Debt Service										
	TOTAL EXPENDITURES	61,968	2,074,326	229,462	4,276,154		62,855	228,859	404,653	1,946,791	9,285,068
Other Financing Uses											
5960	Transfers to Other Funds										
5990	Other Financing Uses										
	TOTAL OTHER FINANCING USES										
	TOTAL EXPENDITURES AND OTHER FINANCING USES	61,968	2,074,326	229,462	4,276,154		62,855	228,859	404,653	1,946,791	9,285,068
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	-5,718	-167,152	72,853	-106,467	507,717	3,519	20,273	-228,557	-528,706	-432,238
0002	Fund Balance Beginning of Year	99,846	537,159	-72,853	2,162,251	-452,158	145,747	-4,892	488,063	396,854	3,300,017
0003	Adjustments										
0004	Fund Balance End of Year	94,128	370,007		2,055,784	55,559	149,266	15,381	259,506	-131,852	2,867,779

**Schedule A All Parts
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Schedule A Part 3 - Receipts Reserved for Appropriation (RA01)

Acct. No.	Item Description	Education	Waterways Improvement	Wetlands Protection	Parking Meters	Ambulance	Ins. Reimb over \$150,000	Sale of Real Estate	Sale of Cemetery Lots	Other	Total
	Revenues										
4100	Taxes and Excises										
4200	Charges for Services								74,360	311,146	385,506
4500	Federal Revenue										
4600	State Revenue										
4800	Miscellaneous Revenues							251,216		74,386	325,602
4820	Earnings on Investments										
	TOTAL REVENUES							251,216	74,360	385,532	711,108
	Other Financing Sources										
4910	Bond Proceeds										
4970	Transfers From Other Funds									26,035	26,035
4990	Other Financing Sources										
	TOTAL OTHER FINANCING SOURCES									26,035	26,035
	TOTAL REVENUES AND OTHER FINANCING SOURCES							251,216	74,360	411,567	737,143
	Expenditures										
5100	Salary and Wages										
5700	Expenditures									36,978	36,978
5800A	Construction										
5800B	Capital Outlay									24,151	24,151
5900	Debt Service										
	TOTAL EXPENDITURES									61,129	61,129
	Other Financing Uses										
5960	Transfers to Other Funds							361,855	48,000	168,446	578,301
5990	Other Financing Uses										
	TOTAL OTHER FINANCING USES							361,855	48,000	168,446	578,301
	TOTAL EXPENDITURES AND OTHER FINANCING USES							361,855	48,000	229,575	639,430
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)							-110,639	26,360	181,992	97,713
0002	Fund Balance Beginning of Year							396,788	30,254	310,532	737,574
0003	Adjustments										
0004	Fund Balance End of Year							286,149	56,614	492,524	835,287

**Schedule A All Parts
 Fiscal Year 2017**

Schedule A Part 3 - Revolving Funds (RF01)

Acct. No.	Item Description	Education	Athletic	Parks and Recreation	Ch. 44, 53E 1/2	Other	Total
Revenues							
4100	Taxes and Excises						
4200	Charges for Services	275,383	68,891			264,015	608,289
4500	Federal Revenue	25,360					25,360
4600	State Revenue						
4800	Miscellaneous Revenues					700,462	700,462
4820	Earnings on Investments						
	TOTAL REVENUES	300,743	68,891			964,477	1,334,111
Other Financing Sources							
4910	Bond Proceeds						
4970	Transfers From Other Funds					20,000	20,000
4990	Other Financing Sources						
	TOTAL OTHER FINANCING SOURCES					20,000	20,000
	TOTAL REVENUES AND OTHER FINANCING SOURCES	300,743	68,891			984,477	1,354,111
Expenditures							
5100	Salary and Wages	204,470				423,075	627,545
5700	Expenditures	157,247	77,522			485,915	720,684
5800A	Construction						
5800B	Capital Outlay					44,393	44,393
5900	Debt Service						
	TOTAL EXPENDITURES	361,717	77,522			953,383	1,392,622
Other Financing Uses							
5960	Transfers to Other Funds					740,002	740,002
5990	Other Financing Uses						
	TOTAL OTHER FINANCING USES					740,002	740,002
	TOTAL EXPENDITURES AND OTHER FINANCING USES	361,717	77,522			1,693,385	2,132,624
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	-60,974	-8,631			-708,908	-778,513
0002	Fund Balance Beginning of Year	729,499	8,630			1,779,104	2,517,233
0003	Adjustments						
0004	Fund Balance End of Year	668,525	-1			1,070,196	1,738,720

**Schedule A All Parts
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Schedule A Part 3 - Other Special Revenue (OS01)

Acct. No.	Item Description	Water	Sewer	Education	School Lunch	Adult Education	Professional Development	Comm. Preserv. Act	MWPAT	Title V	Gifts and Donations	Other	Total
Revenues													
4100	Taxes and Excises												
4200	Charges for Services												
4500	Federal Revenue												
4600	State Revenue												
4800	Miscellaneous Revenues				8,393,527							721,271	9,114,798
4820	Earnings on Investments												
	TOTAL REVENUES				8,393,527							721,271	9,114,798
Other Financing Sources													
4910	Bond Proceeds											71,735	71,735
4970	Transfers From Other Funds												
4990	Other Financing Sources												
	TOTAL OTHER FINANCING SOURCES											71,735	71,735
	TOTAL REVENUES AND OTHER FINANCING SOURCES				8,393,527							793,006	9,186,533
Expenditures													
5100	Salary and Wages				4,667,756							202,415	4,870,171
5700	Expenditures				4,671,301							479,981	5,151,282
5800A	Construction												
5800B	Capital Outlay				1,062,696								1,062,696
5900	Debt Service												
	TOTAL EXPENDITURES				10,401,753							682,396	11,084,149
Other Financing Uses													
5960	Transfers to Other Funds												
5990	Other Financing Uses												
	TOTAL OTHER FINANCING USES												
	TOTAL EXPENDITURES AND OTHER FINANCING USES				10,401,753							682,396	11,084,149
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)				-2,008,226							110,610	-1,897,616
0002	Fund Balance Beginning of Year				2,225,142							1,404,633	3,629,775
0003	Adjustments												
0004	Fund Balance End of Year				216,916							1,515,243	1,732,159

**Schedule A All Parts
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Schedule A Part 3 - Total All Special Revenue Funds and Expenditures

Acct. No.	Item Description	Total
Revenues		
4100	Taxes and Excises	
4200	Charges for Services	1,296,110
4500	Federal Revenue	28,508,803
4600	State Revenue	8,872,421
4800	Miscellaneous Revenues	10,152,074
4820	Earnings on Investments	1,834
	TOTAL REVENUES	48,831,242
Other Financing Sources		
4910	Bond Proceeds	71,735
4970	Transfers From Other Funds	-223,502
4990	Other Financing Sources	
	TOTAL OTHER FINANCING SOURCES	-151,767
	TOTAL REVENUES AND OTHER FINANCING SOURCES	48,679,475
Expenditures		
5100	Salary and Wages	26,595,954
5700	Expenditures	19,758,865
5800A	Construction	527,863
5800B	Capital Outlay	3,078,546
5900	Debt Service	
	TOTAL EXPENDITURES	49,961,228
Other Financing Uses		
5960	Transfers to Other Funds	1,048,766
5990	Other Financing Uses	
	TOTAL OTHER FINANCING USES	1,048,766
	TOTAL EXPENDITURES AND OTHER FINANCING USES	51,009,994
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	-2,330,519
0002	Fund Balance Beginning of Year	12,567,122
0003	Adjustments	1,401,413
0004	Fund Balance End of Year	11,638,016

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Schedule A Part 4 - Capital Project Funds

Acct. No.	Item Description	Water	Sewer	Schools	Municipal Buildings	Landfill	Highways (Chapter 90)	Other	Total
Revenues									
4100	Taxes and Excises								
4200	Charges for Services							1,351,695	1,351,695
4500	Federal Revenue							91,137	91,137
4600	State Revenue	2,293,576	1,308,984	457,346			2,634,671		6,694,577
4800	Miscellaneous Revenues								
4820	Earnings on Investments								
	TOTAL REVENUES	2,293,576	1,308,984	457,346			2,634,671	1,442,832	8,137,409
Other Financing Sources									
4910	Bond Proceeds								
4970	Transfers From Other Funds								
4990	Other Financing Sources								
	TOTAL OTHER FINANCING SOURCES								
	TOTAL REVENUES AND OTHER FINANCING SOURCES	2,293,576	1,308,984	457,346			2,634,671	1,442,832	8,137,409
Expenditures									
5100	Salary and Wages								
5700	Expenditures		88,440		139		21,272	1,257,934	1,367,785
5800A	Construction		4,164,529				2,994,505		7,159,034
5800B	Capital Outlay	2,299,259	1,712,836	829,229			203,433	8,974,831	14,019,588
5900	Debt Service								
	TOTAL EXPENDITURES	2,299,259	5,965,805	829,229	139		3,219,210	10,232,765	22,546,407
Other Financing Uses									
5960	Transfers to Other Funds								
5990	Other Financing Uses								
	TOTAL OTHER FINANCING USES								
	TOTAL EXPENDITURES AND OTHER FINANCING USES	2,299,259	5,965,805	829,229	139		3,219,210	10,232,765	22,546,407
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	-5,683	-4,656,821	-371,883	-139		-584,539	-8,789,933	-14,408,998
0002	Fund Balance Beginning of Year	1,647,721	-450,438	691,843	436,335		-82,358	5,297,348	7,540,451
0003	Adjustments								
0004	Fund Balance End of Year	1,642,038	-5,107,259	319,960	436,196		-666,897	-3,492,585	-6,868,547

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Schedule A Part 5 - Enterprise Funds

Acct. No.	Item Description	Water	Sewer	Electric	Landfills	Hospital	Health Care	Airport	Harbor	Golf Courses	Public Recreation	Other	Total
Revenues													
4100	Taxes and Excises												
4200	Charges for Services	10,755,088	20,995,850									7,080,903	38,831,841
4500	Federal Revenue												
4600	State Revenue												
4800	Miscellaneous Revenues	182,457	136,694									3,575	322,726
4820	Earnings on Investments												
	TOTAL REVENUES	10,937,545	21,132,544									7,084,478	39,154,567
Other Financing Sources													
4910	Bond Proceeds												
4970	Transfers From Other Funds												
4990	Other Financing Sources												
	TOTAL OTHER FINANCING SOURCES												
	TOTAL REVENUES AND OTHER FINANCING SOURCES	10,937,545	21,132,544									7,084,478	39,154,567
Expenditures													
5100	Salary and Wages	1,924,090	3,190,612									322,082	5,436,784
5700	Expenditures	2,076,513	7,196,737									2,612,585	11,885,835
5800A	Construction												
5800B	Capital Outlay	704,250	146,748										850,998
5900	Debt Service	3,865,898	6,462,639									2,953,096	13,281,633
	TOTAL EXPENDITURES	8,570,751	16,996,736									5,887,763	31,455,250
Other Financing Uses													
5960	Transfers to Other Funds	3,049,297	4,643,336									1,239,684	8,932,317
5990	Other Financing Uses												
	TOTAL OTHER FINANCING USES	3,049,297	4,643,336									1,239,684	8,932,317
	TOTAL EXPENDITURES AND OTHER FINANCING USES	11,620,048	21,640,072									7,127,447	40,387,567
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	-682,503	-507,528									-42,969	-1,233,000
0002	Fund Balance Beginning of Year	11,805,566	3,252,757								-94,092	5,002,332	19,966,563
0003	Adjustments										94,092		94,092
0004	Fund Balance End of Year	11,123,063	2,745,229									4,959,363	18,827,655

Schedule A All Parts
 Fiscal Year 2017

Schedule A Part 6 - Non-Expendable/Expendable Trusts (NE01)

Acct. No.	Item Description	Non-Expendable	Workers Compensation	Pension Reserve	Stabilization	Spl. Purpose Stabilization	Hlth Claim C/T Share	Hlth Claim Employee	Conservation	OPEB	Other	Total
Revenues												
4100	Taxes and Excises											
4200	Charges for Services											
4500	Federal Revenue											
4600	State Revenue											
4800	Miscellaneous Revenues						4,929	14,235,264				14,240,193
4820	Earnings on Investments	8,490		59	76,058					288,646	38,915	412,168
	TOTAL REVENUES	8,490		59	76,058		4,929	14,235,264		288,646	38,915	14,652,361
Other Financing Sources												
4970	Transfers From Other Funds				2,082,278			440,352				2,522,630
4990	Other Financing Sources							250,000				250,000
	TOTAL OTHER FINANCING SOURCES				2,082,278			690,352				2,772,630
	TOTAL REVENUES AND OTHER FINANCING SOURCES	8,490		59	2,158,336		4,929	14,925,616		288,646	38,915	17,424,991
Expenditures												
5100	Salary and Wages											
5700	Expenditures							15,189,260			1,366	15,190,626
5800A	Construction											
5800B	Capital Outlay											
5900	Debt Service											
	TOTAL EXPENDITURES							15,189,260			1,366	15,190,626
Other Financing Uses												
5960	Transfers to Other Funds				1,847,526		250,000	440,352			29,500	2,567,378
5990	Other Financing Uses											
	TOTAL OTHER FINANCING USES				1,847,526		250,000	440,352			29,500	2,567,378
	TOTAL EXPENDITURES AND OTHER FINANCING USES				1,847,526		250,000	15,629,612			30,866	17,758,004
	Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	8,490		59	310,810		-245,071	-703,996		288,646	8,049	-333,013
0002	Fund Balance Beginning of Year	1,899,958		8,814	12,229,712		2,202,190	2,613,109		8,032,385	270,941	27,257,109
0003	Adjustments											
0004	Fund Balance End of Year	1,908,448		8,873	12,540,522		1,957,119	1,909,113		8,321,031	278,990	26,924,096

**Schedule A All Parts
 Fiscal Year 2017**

Schedule A Part 7 - Agency Funds

Acct. No.	Item Description	Balance July 1,2016	Additions	Deductions	Balance June 30,2017
Assets					
0005	Cash	1,245,577	5,756,842	6,055,949	946,470
0006	Accounts Receivable				
TOTAL ASSETS		1,245,577	5,756,842	6,055,949	946,470
Liabilities					
0007	Police Outside Detail	-22,200	3,682,043	3,741,663	-81,820
0008	Fire Off Duty Detail	-22,847	445,558	536,988	-114,277
0009	Tax Due State				
0010	Meals Tax Due State	348		864	-516
0011	Licenses Due State				
0012	Due County/Retirement Systems				
0013	Guarantee Bid Deposits	126,923	5,000	20,610	111,313
0014	Unclaimed Items				
0015	Other Liabilities	1,163,353	2,250,119	2,381,702	1,031,770
TOTAL LIABILITIES		1,245,577	6,382,720	6,681,827	946,470

Schedule A All Parts
Fiscal Year 2017

Schedule A Part 8 - Personnel Expenditures

Total Salaries and Wages as of December 31, -1 as Reported on IRS Form W-2 164,342,521

Total Number of Employees (FTE) for Calendar Year Ending December 31, -1 4999

Schedule A All Parts
Fiscal Year 2017

Schedule A Part 9 - Schedule of Cash and Investments

Acct. No.	Item Description	Cash and Investments
	FUNDS	
0016	General Fund	15,114,061
0017	Special Revenue	10,278,016
0018	Debt Service Fund	
0019	Capital Project Funds	6,059,147
0020	Enterprise Funds	18,827,925
0021	Trust Funds	26,924,092
0022	Agency Funds	946,470
	TOTAL ALL FUNDS	78,149,711

**Schedule A All Parts
Fiscal Year 2017**

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

Acct. No.	Item Description	Outstanding July 1,2016	Issued this Fiscal Year	Retired this Fiscal Year	Outstanding June 30,2017	Interest this Fiscal Year
A. General Obligation Bonds						
Inside Debt Limit						
D001	BUILDINGS	55,931,556	50,800	3,385,211	52,597,145	2,826,608
D002	DEPARTMENT EQUIPMENT	10,380,691	1,027,500	1,687,630	9,720,561	384,015
D003	SCHOOL BUILDINGS	9,178,252		828,085	8,350,167	402,881
D004	SCHOOL - ALL OTHER	2,445,541	773,500	944,708	2,274,333	46,975
D005	SEWER	86,125,236	1,329,500	5,353,314	82,101,422	2,387,331
D006	SOLID WASTE					
D007	OTHER INSIDE LIMIT	24,448,337	25,700	582,917	23,891,120	616,006
	TOTAL INSIDE DEBT LIMIT	188,509,613	3,207,000	12,781,865	178,934,748	6,663,816
Outside Debt Limit						
D008	AIRPORT					
D009	HOSPITAL					
D010	ELECTRIC					
D011	GAS					
D012	SCHOOL BUILDINGS	14,039,000		6,518,000	7,521,000	576,425
D013	SEWER	1,550,000	1,236,000	1,415,000	1,371,000	43,798
D014	SOLID WASTE					
D015	WATER	40,809,467	15,938,464	5,926,985	50,820,946	1,329,613
D016	OTHER OUTSIDE LIMIT	702,000		60,000	642,000	41,585
	TOTAL OUTSIDE DEBT LIMIT	57,100,467	17,174,464	13,919,985	60,354,946	1,991,421
	TOTAL LONG TERM DEBT	245,610,080	20,381,464	26,701,850	239,289,694	8,655,237
D023	TOTAL DEBT REFUNDING					
B. Revenue And Nonguaranteed Bonds						
D021	REVENUE AND NONGUARANTEED BONDS					
C. Short Term Debt						
D017	TAX ANTICIPATION NOTES					
D018	BOND ANTICIPATION NOTES	4,062,627	12,204,691	4,062,627	12,204,691	
D019	GRANT ANTICIPATION NOTES	1,232,000	723,000	1,232,000	723,000	6,738
D020	OTHER SHORT TERM DEBT					
	TOTAL SHORT TERM DEBT	5,294,627	12,927,691	5,294,627	12,927,691	6,738
D. Other Interest						
D022	OTHER INTEREST					

Item Description	Authorized	Issued/Retired Rescinded	Unissued June 30, 2017
Authorized and Unissued - Inside Debt Limit			
Authorized and Unissued - Outside Debt Limit			

**Schedule A All Parts
Fiscal Year 2017**

Item Description	Authorized	Issued/Retired Rescinded	Unissued June 30, 2017
Total Authorized and Unissued			

**Schedule A All Parts
 Fiscal Year 2017**

Schedule A Part 11 - Reconciliation of Fund Equity (Retained Earnings) for the Fiscal Year End June 30, 2017

	Item Description	General	Special Revenue	Capital Projects	Enterprise	Trust	Total
1	Total Revenue	320,180,747	48,831,242	8,137,409	39,154,567	14,652,361	430,956,326
2	Total Expenditures	330,017,478	49,961,228	22,546,407	31,455,250	15,190,626	449,170,989
3	TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (LINE 1 - LINE 2)	-9,836,731	-1,129,986	-14,408,998	7,699,317	-538,265	-18,214,663
4	Transfers From Other Funds	12,331,611	-223,502			2,522,630	14,630,739
5	Other Financing Sources		71,735			250,000	321,735
6	Transfers To Other Funds	2,082,278	1,048,766		8,932,317	2,567,378	14,630,739
7	Other Financing Uses						
8	TOTAL OTHER FINANCING SOURCES (USES) SUM OF LINES 4 AND 5 MINUS LINES 6 AND 7	10,249,333	-1,200,533		-8,932,317	205,252	321,735
9	TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES) (SUM OF LINES 3 AND 8)	412,602	-2,330,519	-14,408,998	-1,233,000	-333,013	-17,892,928
10	Fund Equity (Retained Earnings) Beginning of Year	9,231,685	12,567,122	7,540,451	19,966,563	27,257,109	76,562,930
11	Other Adjustments	-1,899	1,401,413		94,092		1,493,606
12	TOTAL FUND EQUITY (RETAINED EARNINGS) END OF YEAR (SUM OF LINES 9 THROUGH 11)	9,642,388	11,638,016	-6,868,547	18,827,655	26,924,096	60,163,608

Schedule A All Parts
Fiscal Year 2017

Schedule A Part 12 - Personnel Expenditures

Signatures
Town Accountant Bryan Perry, City Auditor , Lowell , bperry@lowellma.gov 978-674-4080 11/27/2017 11:18 AM

Comments
No comments to display.

**Schedule A All Parts
 Fiscal Year 2017**

Schedule A KAR-1

Cash Balance

Fund	Balance Sheet	Schedule A	Variance
General Fund	15,114,061	15,114,061	0
Special Revenue	10,278,016	10,278,016	0
Capital Project Funds	6,059,147	6,059,147	0
Enterprise Funds	18,827,925	18,827,925	0
Trust & Agency Funds	27,870,562	27,870,562	0
Debt Service Fund		0	0
Total	78,149,711	78,149,711	0

Fund Equity Balance

Fund	Balance Sheet	Schedule A	Variance
General Fund	9,642,385	9,642,388	-3
Special Revenue	11,638,016	11,638,016	0
Capital Project Funds	-6,868,544	-6,868,547	3
Enterprise Funds	18,827,657	18,827,655	2
Trust Funds	26,924,092	26,924,096	-4
Total	60,163,606	60,163,608	-2

Comments The Variance in the General Fund, Capital Projects Fund, Enterprise Fund, and Trust Fund are all due to rounding. The Variance found in the Special Revenues Fund stems from ongoing, prior year errors with the Beg/End Balance historically. The SR Fund's Revenues of \$48,607,740 and Expenditures of \$51,009,994 (net decrease of \$2,402,254) both match the totals found on the Fund Balance portion attached with Year End Balance Sheet Checklist.

Complete both sections for UMAS communities and the cash section for STAT communities.
 If there are variances, they must be explained by the Accountant/Auditor.