

Town of



AMHERST *Massachusetts*

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Report of the Comptroller

The accompanying pages include the Town of Amherst's unaudited financial statements for the fiscal year ended June 30, 2010.

Respectfully submitted,

Sonia Aldrich
Comptroller

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TOWN OF AMHERST, MASSACHUSETTS
Combined Balance Sheet - All Fund Types and Account Groups
On June 30, 2010
(Unaudited)

	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Types	Account Groups	Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Internal Services	Trust and Agency			
ASSETS									
Cash and cash equivalents	\$ 6,704,505.92	\$ 4,395,433.41	\$ 2,433,354.88	\$ 4,795,941.38	\$ 4,542,329.40	\$ 2,086,136.60		\$ 24,958,301.53	
Investments	-	-	-	-	-	-	-	-	
Receivables:									
Property taxes	761,220.64	-	-	19,283.86	-	-	-	780,504.50	
Special assessments	-	197,529.66	-	-	-	-	-	197,529.66	
Tax liens and foreclosures	520,861.04	2,659.29	-	18,568.63	-	-	-	542,088.96	
Excises	263,132.55	-	-	-	-	-	-	263,132.55	
Utility Charges	-	-	-	673,080.08	-	-	-	673,080.08	
Departmental	-	1,113,105.23	-	424,693.11	-	37,226.22	-	1,575,024.56	
Deposits receivable	-	-	-	-	-	-	-	-	
Other receivables	25,848.40	37,686.65	-	-	(356.03)	-	-	63,179.02	
Due from other governments	145,253.23	533,111.72	-	-	-	-	-	678,370.95	
Cash and cash equivalents (LSSE Prepaids)	-	60,164.90	-	-	-	-	-	60,164.90	
Inventory	19,288,519.19	-	-	22,058,623.93	-	-	-	41,347,143.12	
Fixed assets, net of accumulated depreciation	-	-	-	2,838,550.16	-	-	-	2,838,550.16	
Amounts to be provided - payment of bonds	-	52,575.00	-	-	-	-	\$ 4,406,449.84	7,297,575.00	
Amounts to be provided - vacation and sick leave	-	-	-	-	-	-	-	-	
Total Assets	\$ 27,709,346.97	\$ 6,392,265.86	\$ 2,433,354.88	\$ 30,828,741.15	\$ 4,542,573.37	\$ 2,123,362.82	\$ 4,406,449.84	\$ 78,436,094.89	
LIABILITIES AND FUND EQUITY									
Liabilities:									
Deferred revenue	\$ 2,105,917.57	\$ 1,738,993.21	\$ -	\$ 1,135,625.68	\$ (356.03)	\$ 37,226.22		\$ 5,017,406.65	
Provision for abatements and exemptions	136,435.75	-	-	-	-	-		136,435.75	
Accounts payable	-	-	-	-	1578,037.00	-		1,578,037.00	
Accrued payroll and withholdings	1,568,407.50	27,604.49	-	-	-	-		1,596,011.99	
Other liabilities	550,528.64	6,221.00	-	-	-	218,512.79		775,262.43	
Bonds payable	-	52,575.00	-	2,838,550.16	-	-	\$ 4,406,449.84	7,297,575.00	
Notes payable	-	-	220,000.00	-	-	-		220,000.00	
Vacation and sick leave liability	-	-	-	-	-	-		-	
Total Liabilities	4,361,289.46	1,825,393.70	220,000.00	3,974,175.84	1,577,680.97	255,739.01	4,406,449.84	16,620,728.82	
Fund Equity:									
Reserved for encumbrances	523,246.45	64,654.64	375,497.53	480,589.79	-	-		1,443,988.41	
Reserved for expenditures	-	2,307,978.00	-	487,073.00	-	-		2,795,051.00	
Reserved for continuing appropriations	-	-	1,717,313.24	834,065.18	-	-		2,551,378.42	
Reserved for Revenue deficit	-	-	-	-	-	-		-	
Reserved for appropriation deficit	-	-	-	-	-	-		-	
Reserved for Debt Service	129,386.00	-	-	-	-	-		129,386.00	
Reserved for endowments	-	-	-	-	-	318,965.44		318,965.44	
Unreserved, designated	(56,500.00)	-	-	94,008.90	-	-		37,508.90	
Unreserved, undesignated	3,464,032.77	2,194,239.52	120,544.11	-	2,964,892.40	1,548,658.37		10,232,427.17	
Unreserved retained earnings	-	-	-	2,900,204.51	-	-		2,900,204.51	
Investment in capital assets	19,288,519.19	-	-	22,058,623.93	-	-		41,347,143.12	
Reserved for overlay deficits	(686,900)	-	-	-	-	-		(686,900)	
Reserved for over/under assessments	-	-	-	-	-	-		-	
Total Fund Equity	23,348,057.51	4,566,872.16	2,213,354.88	26,854,565.31	2,964,892.40	1,867,623.81	\$ 4,406,449.84	61,815,366.07	
Total Liabilities and Fund Equity	\$ 27,709,346.97	\$ 6,392,265.86	\$ 2,433,354.88	\$ 30,828,741.15	\$ 4,542,573.37	\$ 2,123,362.82	\$ 4,406,449.84	\$ 78,436,094.89	

TOWN OF AMHERST, MASSACHUSETTS
Combined Statement of Revenues, Expenditures and
Changes in Fund Equity
All Governmental Fund Types and Expendable Trust Funds
For the Year Ended June 30, 2010
(Unaudited)

	Governmental Fund Types			Fiduciary Fund Types Expendable Trust	Totals (Memorandum Only)
	General	Special Revenue	Capital Projects		
Revenues:					
Property taxes	35,588,535.85	378,042.19	-	-	35,966,578.04
Excise	1,698,222.48	-	-	-	1,698,222.48
Interest, penalties and other taxes	1,117,548.99	-	-	-	1,117,548.99
Charges for services	-	3,735,698.96	-	-	3,735,698.96
Licenses and permits	808,840.00	-	-	-	808,840.00
Intergovernmental	15,093,194.00	3,744,654.13	-	-	18,837,848.13
Fines and forfeits	178,086.48	-	-	-	178,086.48
Interest earnings	159,206.44	5,431.52	-	40,716.08	205,354.04
Miscellaneous	2,542,101.75	198,071.64	-	22,248.81	2,762,422.20
Audit Adjustment	-	-	-	-	-
Contributions	-	389,213.81	-	-	389,213.81
Total Revenues	57,185,735.99	8,451,112.25	-	62,964.89	65,699,813.13
Expenditures:					
General Government	8,607,523.71	361,134.01	732,621.16	37,982.44	9,739,261.32
Public Safety	8,202,032.33	803,339.17	197,770.00	-	9,203,141.50
Public Works	1,662,025.27	797,046.20	108,589.31	-	2,567,660.78
Planning, Conservation and Inspections	799,789.71	1,301,983.04	48,413.39	-	2,150,186.14
Community Services	1,561,850.28	1,068,182.08	415,866.58	-	3,045,898.94
Library Services	1,467,092.86	161,593.37	8,868.14	-	1,637,554.37
Education	33,372,716.91	1,139,996.53	371,424.56	-	34,884,138.00
Debt Service	813,209.05	5,270.00	-	-	818,479.05
Intergovernmental	2,607,361.10	-	-	-	2,607,361.10
Total Expenditures	59,093,601.22	5,638,544.40	1,883,553.14	37,982.44	66,653,681.20
Excess (deficiency) of revenues over expenditures	(1,907,865.23)	2,812,567.85	(1,883,553.14)	24,982.45	(953,868.07)
Other Financing Sources (Uses):					
Bond Proceeds	-	-	1,285,000.00	-	1,285,000.00
Operating transfers in	3,319,618.60	328,777.45	2,224,665.00	-	5,873,061.05
Operating transfers (out)	(1,406,056.87)	(3,067,751.60)	(665,459.58)	-	(5,139,268.05)
Total Other Financing Sources (Uses)	1,913,561.73	(2,738,974.15)	2,844,205.42	-	2,018,793.00
Excess (deficiency) of revenues and other sources over expenditures and other uses	5,696.50	73,593.70	960,652.28	24,982.45	1,064,924.93
Fund Equity, July 1, 2009	4,053,841.82	4,493,278.46	1,252,702.60	1,414,455.78	11,214,278.66
Fund Equity, June 30, 2010	\$ 4,059,538.32	\$ 4,566,872.16	\$ 2,213,354.88	\$ 1,439,438.23	\$ 12,279,203.59

TOWN OF AMHERST, MASSACHUSETTS
Combined Statement of Revenues, Expenditures and
Changes in Fund Equity
All Governmental Fund Types and Expendable Trust Funds
For the Year Ended June 30, 2010
(Unaudited)

	Governmental Fund Types			Fiduciary	Totals
	General	Special Revenue	Capital Projects	Expendable Trust	(Memorandum Only)
Revenues:					
Property taxes	35,588,535.85	378,042.19	-	-	35,966,578.04
Excise	1,698,222.48	-	-	-	1,698,222.48
Interest, penalties and other taxes	1,117,548.99	-	-	-	1,117,548.99
Charges for services	-	3,735,698.96	-	-	3,735,698.96
Licenses and permits	808,840.00	-	-	-	808,840.00
Intergovernmental	15,093,194.00	3,744,654.13	-	-	18,837,848.13
Fines and forfeits	178,086.48	-	-	-	178,086.48
Interest earnings	159,206.44	5,431.52	-	40,716.08	205,354.04
Miscellaneous	2,542,101.75	198,071.64	-	22,248.81	2,762,422.20
Audit Adjustment	-	-	-	-	-
Contributions	-	389,213.81	-	-	389,213.81
Total Revenues	57,185,735.99	8,451,112.25	-	62,964.89	65,699,813.13
Expenditures:					
General Government	8,607,523.71	361,134.01	732,621.16	37,982.44	9,739,261.32
Public Safety	8,202,032.33	803,339.17	197,770.00	-	9,203,141.50
Public Works	1,662,025.27	797,046.20	108,589.31	-	2,567,660.78
Planning, Conservation and Inspections	799,789.71	1,301,983.04	48,413.39	-	2,150,186.14
Community Services	1,561,850.28	1,068,182.08	415,866.58	-	3,045,898.94
Library Services	1,467,092.86	161,593.37	8,868.14	-	1,637,554.37
Education	33,372,716.91	1,139,996.53	371,424.56	-	34,884,138.00
Debt Service	813,209.05	5,270.00	-	-	818,479.05
Intergovernmental	2,607,361.10	-	-	-	2,607,361.10
Total Expenditures	59,093,601.22	5,638,544.40	1,883,553.14	37,982.44	66,653,681.20
Excess (deficiency) of revenues over expenditures	(1,907,865.23)	2,812,567.85	(1,883,553.14)	24,982.45	(953,868.07)
Other Financing Sources (Uses):					
Bond Proceeds	-	-	1,285,000.00	-	1,285,000.00
Operating transfers in	3,319,618.60	328,777.45	2,224,665.00	-	5,873,061.05
Operating transfers (out)	(1,406,056.87)	(3,067,751.60)	(665,459.58)	-	(5,139,268.05)
Total Other Financing Sources (Uses)	1,913,561.73	(2,738,974.15)	2,844,205.42	-	2,018,793.00
Excess (deficiency) of revenues and other sources over expenditures and other uses	5,696.50	73,593.70	960,652.28	24,982.45	1,064,924.93
Fund Equity, July 1, 2009	4,053,841.82	4,493,278.46	1,252,702.60	1,414,455.78	11,214,278.66
Fund Equity, June 30, 2010	\$ 4,059,538.32	\$ 4,566,872.16	\$ 2,213,354.88	\$ 1,439,438.23	\$ 12,279,203.59

TOWN OF AMHERST, MASSACHUSETTS
Combined Statement of Revenues, Expenditures and
Changes in Fund Equity
All Proprietary Fund and Similar Trust Funds
For the Year Ended June 30, 2010
(Unaudited)

	Enterprise	Internal Service	Fiduciary Fund Types Non-expendable Trust Funds	Totals (Memorandum Only)
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Excise	-	-	-	-
Interest, penalties and other taxes	-	-	-	-
Charges for services	8,403,077.21	12,341,303.61	-	20,744,380.82
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Fines and forfeits	-	-	-	-
Interest earnings	21,614.03	9,730.77	13,109.24	44,454.04
Miscellaneous	438,575.35	4,295.00	-	442,870.35
Contributions	-	-	-	-
Total Revenues	8,863,266.59	12,355,329.38	13,109.24	21,231,705.21
Expenditures:				
General Government	-	11,130,495.65	-	11,130,495.65
Public Safety	-	-	-	-
Public Works	7,295,009.16	-	-	7,295,009.16
Planning, Conservation and Inspections	-	-	-	-
Community Services	-	-	2,287.74	2,287.74
Library Services	-	-	-	-
Education	-	-	1,000.00	1,000.00
Debt Service	1,171,594.41	-	-	1,171,594.41
Intergovernmental	-	-	-	-
Total Expenditures	8,466,603.57	11,130,495.65	3,287.74	19,600,386.96
Excess (deficiency) of revenues over expenditures	396,663.02	1,224,833.73	9,821.50	1,631,318.25
Other Financing Sources (Uses):				
Bond Proceeds	-	-	-	-
Operating transfers in	960,200.00	63,674.00	-	1,023,874.00
Operating transfers (out)	(1,757,667.00)	-	-	(1,757,667.00)
Total Other Financing Sources (Uses)	(797,467.00)	63,674.00	-	(733,793.00)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(400,803.98)	1,288,507.73	9,821.50	897,525.25
Fund Equity, July 1, 2009	5,196,745.36	1,687,216.67	418,364.08	7,302,326.11
Net IBNR Adjustment from FY09 to FY10	-	(10,832.00)	-	(10,832.00)
Fund Equity, June 30, 2010	\$ 4,795,941.38	\$ 2,964,892.40	\$ 428,185.58	\$ 8,189,019.36

TOWN OF AMHERST, MASSACHUSETTS
Statement of Revenues and Other Sources and Expenditures and Other Uses
Budget and Actual - General Fund
For the Fiscal Year Ended June 30, 2010
(Unaudited)

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Sources:			
Property taxes	35,726,591	35,588,536	(138,055)
Excise	1,720,000 ▼	1,698,222	(21,778)
Penalties, interest and other taxes	1,050,458 ▼	1,117,549	67,091
Licenses and permits	790,550	808,840	18,290
Intergovernmental	14,876,350 ▼	15,093,194	216,844
Fines and forfeits	169,000	178,086	9,086
Interest earnings	200,000	159,206	(40,794)
Miscellaneous	2,255,143 ▼	2,526,423	271,280
Contributions			0
Transfers in	3,493,851	3,319,619	(174,232)
Other Sources (free cash and overlay)	1,094,823	1,094,823	0
Total Revenues and Other Sources	61,376,766	61,584,499	207,733
Expenditures and Other Uses:			
General Government	8,723,638	8,679,955	43,683
Public Safety	8,547,781	8,371,484	176,297
Public Works	1,812,364	1,798,478	13,886
Planning, Conservation and Inspections	818,578	805,773	12,805
Community Services	1,539,844	1,539,844	(0)
Library Services	1,468,029	1,467,093	936
Education	32,955,811	32,923,488	32,323
Debt Service	973,751	780,977	192,774
Region and Deferred Teachers Pay	572,116 ▼	572,116	0
Intergovernmental-Assessments	2,639,980	2,607,622	32,358
Transfers Out	1,324,874	1,324,874	0
Total Expenditures and Other Uses	61,376,766	60,871,705	505,061
Excess of revenues and other sources over expenditures and other uses	0	712,793	712,793

TOWN OF AMHERST, MASSACHUSETTS
Statement of Revenues and Other Sources,
and Expenses and Other Uses
Budget and Actual - Sewer Fund
For the Fiscal Year Ending June 30, 2010
(Unaudited)

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Sources:			
Charges for services	\$ 3,441,500	\$ 3,575,745	\$ 134,245
Interest earnings	31,000	9,300	(21,700)
Other sources	250,658	262,174	11,516
Total Revenues and Other Sources	3,723,158	3,847,219	124,061
Expenses and Other Uses:			
Personnel	1,339,554	1,259,816	79,738
Purchase of services	1,001,000	918,398	82,602
Supplies	46,100	58,366	(12,266)
Other charges and expenses	322,956	299,621	23,335
Transfers	306,144	306,144	-
Capital outlay	373,600	373,600	-
Debt service	333,804	327,803	6,002
Other uses	-	-	-
Total Expenses and Other Uses	3,723,158	3,543,748	179,411
Excess of revenues and other sources over expenses and other uses	\$ -	\$ 303,471	\$ 303,471

TOWN OF AMHERST, MASSACHUSETTS
Statement of Revenues and Other Sources,
and Expenses and Other Uses
Budget and Actual - Water Fund
For the Fiscal Year Ending June 30, 2010
(Unaudited)

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Sources:			
Charges for services	\$ 3,862,000	\$ 3,860,940	\$ (1,060)
Interest earnings	60,000	8,679	(51,321)
Other sources	385,684	409,059	23,375
Total Revenues and Other Sources	4,307,684	4,278,678	(29,006)
Expenses and Other Uses:			
Personnel	1,158,009	1,092,873	65,136
Purchase of services	563,000	564,786	(1,786)
Supplies	176,600	179,025	(2,425)
Other charges and expenses	667,071	659,829	7,242
Transfers	394,416	394,416	-
Capital outlay	536,600	536,600	-
Debt service	811,988	779,773	32,215
Other uses	-	-	-
Total Expenses and Other Uses	4,307,684	4,207,303	100,381
Excess of revenues and other sources over expenses and other uses	\$ -	\$ 71,375	\$ 71,375

TOWN OF AMHERST, MASSACHUSETTS
Statement of Revenues and Other Sources,
and Expenses and Other Uses
Budget and Actual - Solid Waste Fund
For the Fiscal Year Ending June 30, 2010
(Unaudited)

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Sources:			
Charges for services	\$ 405,000	\$ 368,582	(36,418)
Intergovernmental			-
Interest earnings	31,000	1,500	(29,500)
Other sources (sale of fixed assets)	95,194	45,954	(49,240)
Total Revenues and Other Sources	531,194	416,036	(115,158)
Expenses and Other Uses:			
Personnel	267,557	249,439	18,118
Purchase of services	227,200	234,052	(6,852)
Supplies	5,200	815	4,386
Other charges and expenses	31,237	36,480	(5,243)
Transfers			-
Capital outlay			-
Debt service			-
Other uses			-
Total Expenses and Other Uses	531,194	520,786	10,408
Excess of revenues and other sources over expenses and other uses	\$ -	\$ (104,750)	(104,750)

TOWN OF AMHERST, MASSACHUSETTS
Statement of Revenues and Other Sources,
and Expenses and Other Uses
Budget and Actual -Transportation Fund
For the Fiscal Year Ending June 30, 2010
(Unaudited)

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Sources:			
Charges for services	\$ 891,700	\$ 961,735	70,035
Intergovernmental			-
Interest earnings	12,000	2,136	(9,864)
Other sources	84,323	84,323	-
Total Revenues and Other Sources	988,023	1,048,194	60,171
Expenses and Other Uses:			
Personnel	210,186	214,020	(3,834)
Purchase of services	59,400	68,263	(8,863)
Supplies	11,000	5,815	5,185
Other charges and expenses	105,381	99,763	5,618
Transfers	96,907	96,907	-
Capital outlay	50,000	50,000	-
Debt service	80,788	64,019	16,769
Public Transportation	374,361	377,137	(2,776)
Other uses			-
Total Expenses and Other Uses	988,023	975,924	12,099
Excess of revenues and other sources over expenses and other uses	\$ -	\$ 72,269	72,269

TOWN OF AMHERST, MASSACHUSETTS
Combined Statement of Revenues, Expenditures and
Changes in Fund Equity
All Internal Service Funds
For the Year Ended June 30, 2010
(Unaudited)

	<u>7401</u>	<u>7402</u>	
	Health	Workers'	
	Insurance	Compensation	Total
Revenues:			
Property taxes			-
Excise			-
Interest, penalties and other taxes			-
Charges for services	12,269,478.48	71,825.13	12,341,303.61
Licenses and permits			-
Intergovernmental			-
Fines and forfeits			-
Interest earnings	8,074.95	1,655.82	9,730.77
Miscellaneous		4,295.00	4,295.00
Contributions			-
Total Revenues	<u>12,277,553.43</u>	<u>77,775.95</u>	<u>12,355,329.38</u>
Expenditures:			
General Government	11,000,468.58	130,027.07	11,130,495.65
Public Safety			-
Public Works			-
Planning, Conservation and Inspections			-
Community Services			-
Library Services			-
Education			-
Debt Service			-
Intergovernmental			-
Total Expenditures	<u>11,000,468.58</u>	<u>130,027.07</u>	<u>11,130,495.65</u>
Excess (deficiency) of revenues over expenditures	1,277,084.85	(52,251.12)	1,224,833.73
Other Financing Sources (Uses):			
Bond Proceeds			-
Operating transfers in	63,674.00		63,674.00
Operating transfers (out)			-
Total Other Financing Sources (Uses)	<u>63,674.00</u>	<u>-</u>	<u>63,674.00</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	1,340,758.85	(52,251.12)	1,288,507.73
Fund Equity, July 1, 2009	<u>1,314,412.83</u>	<u>372,803.84</u>	<u>1,687,216.67</u>
Net IBNR Adjustment from FY09 to FY10	(10,832.00)		(10,832.00)
Fund Equity, June 30, 2010	<u>\$ 2,644,339.68</u>	<u>\$ 320,552.72</u>	<u>\$ 2,964,892.40</u>

	ACTUAL Jul-09	ACTUAL Aug-09	ACTUAL Sep-09	ACTUAL Oct-09	ACTUAL Nov-09	ACTUAL Dec-09	ACTUAL Jan-10	ACTUAL Feb-10	ACTUAL Mar-10	ACTUAL Apr-10	ACTUAL May-10	ACTUAL Jun-10	TOTALS
Fund Balance Beginning of Month	\$ 2,881,617.83	\$ 3,024,129.79	\$ 3,044,300.07	\$ 3,099,365.39	\$ 3,182,510.65	\$ 3,451,361.98	\$ 3,437,169.76	\$ 3,486,237.13	\$ 3,724,499.80	\$ 3,726,469.56	\$ 3,892,195.54	\$ 4,005,773.93	
Premium Revenue BCBS:													
Town of Amherst-PPD	\$ 29,932.14	\$ 29,932.14	\$ 29,932.14	\$ 28,881.70	\$ 28,826.56	\$ 33,472.46	\$ 30,421.86	\$ 31,047.08	\$ 28,301.34	\$ 28,301.34	\$ 26,180.82	\$ 26,180.82	\$ 351,250.40
Retirees-PPD	\$ 36,945.06	\$ 36,074.98	\$ 36,195.50	\$ 38,820.72	\$ 40,941.24	\$ 38,956.22	\$ 39,201.08	\$ 39,201.08	\$ 33,574.10	\$ 39,201.08	\$ 40,696.38	\$ 40,696.38	\$ 462,503.82
TEFRA	\$ 625.22	\$ 625.22	\$ 625.22	\$ 625.22	\$ 625.22	\$ 625.22	\$ 625.22	\$ 625.22	\$ 625.22	\$ 625.22	\$ 625.22	\$ 625.22	\$ 1,250.44
Amherst School-PPD	\$ 34,037.68	\$ 31,047.08	\$ 32,542.38	\$ 31,971.16	\$ 31,047.08	\$ 30,421.86	\$ 30,421.86	\$ 30,421.86	\$ 30,421.86	\$ 30,421.86	\$ 30,421.86	\$ 30,421.86	\$ 373,544.40
Regional School-PPD	\$ 30,177.00	\$ 31,672.30	\$ 28,056.48	\$ 23,706.08	\$ 23,950.94	\$ 23,950.94	\$ 23,950.94	\$ 23,950.94	\$ 23,325.72	\$ 23,325.72	\$ 23,325.72	\$ 23,325.72	\$ 302,716.50
Town of Pelham-PPD	\$ 1,250.44	\$ 1,250.44	\$ 1,250.44	\$ 1,250.44	\$ 1,250.44	\$ 1,250.44	\$ 1,250.44	\$ 1,250.44	\$ 1,250.44	\$ 1,250.44	\$ 1,250.44	\$ 1,250.44	\$ 15,005.28
Town of Amherst-HMO	\$ 25,286.28	\$ 27,413.90	\$ 26,853.00	\$ 26,853.00	\$ 26,853.00	\$ 26,853.00	\$ 26,292.10	\$ 26,292.10	\$ 27,413.90	\$ 26,853.00	\$ 26,292.10	\$ 26,292.10	\$ 319,547.48
Amherst School-HMO	\$ 45,788.55	\$ 45,413.78	\$ 45,755.28	\$ 46,194.62	\$ 46,194.62	\$ 46,194.62	\$ 49,438.48	\$ 49,438.48	\$ 50,779.96	\$ 50,779.96	\$ 51,940.86	\$ 49,999.38	\$ 577,298.57
Regional School-HMO	\$ 77,077.82	\$ 77,632.96	\$ 76,291.48	\$ 72,827.94	\$ 72,025.30	\$ 75,510.90	\$ 74,950.00	\$ 74,950.00	\$ 76,071.80	\$ 76,071.80	\$ 74,489.58	\$ 74,730.32	\$ 902,630.70
Town of Pelham-HMO	\$ 2,709.54	\$ 2,709.54	\$ 2,709.54	\$ 5,385.92	\$ 5,385.92	\$ 10,731.84	\$ 5,385.92	\$ 5,385.92	\$ 5,385.92	\$ 5,385.92	\$ 5,385.92	\$ 6,707.40	\$ 57,736.80
Retirees-HMO	\$ 2,682.96	\$ 2,682.96	\$ 2,682.96	\$ 2,682.96	\$ 2,682.96	\$ 2,682.96	\$ 3,243.86	\$ 3,243.86	\$ 3,243.86	\$ 3,243.86	\$ 3,243.86	\$ 3,243.86	\$ 35,500.32
OME	\$ 39,189.81	\$ 41,242.48	\$ 41,631.56	\$ 41,242.48	\$ 40,853.40	\$ 42,701.53	\$ 41,047.94	\$ 40,853.40	\$ 42,701.53	\$ 41,242.48	\$ 42,312.45	\$ 41,826.10	\$ 486,855.16
Premium Revenue HP:													
Town of Amherst-PPD	\$ 147,514.04	\$ 149,254.20	\$ 137,291.80	\$ 141,777.70	\$ 140,282.40	\$ 137,781.52	\$ 143,517.86	\$ 142,022.56	\$ 136,041.36	\$ 135,171.28	\$ 138,161.88	\$ 136,911.44	\$ 1,685,728.04
Retirees-PPD	\$ 61,979.70	\$ 62,327.18	\$ 63,822.48	\$ 63,282.45	\$ 67,870.37	\$ 66,266.31	\$ 66,885.38	\$ 66,476.30	\$ 66,266.50	\$ 66,380.68	\$ 68,944.30	\$ 70,107.38	\$ 732,953.63
Amherst School-PPD	\$ 148,738.34	\$ 148,113.12	\$ 147,467.90	\$ 139,015.82	\$ 138,135.74	\$ 138,380.60	\$ 138,380.60	\$ 138,380.60	\$ 138,380.60	\$ 138,380.60	\$ 138,380.60	\$ 138,380.60	\$ 1,690,145.12
Regional School-PPD	\$ 143,144.84	\$ 150,014.32	\$ 141,532.84	\$ 139,412.32	\$ 140,037.54	\$ 137,672.16	\$ 137,046.94	\$ 137,046.94	\$ 137,046.94	\$ 137,046.94	\$ 136,176.86	\$ 135,551.64	\$ 1,676,430.35
Town of Pelham-PPD	\$ 16,203.44	\$ 16,203.44	\$ 13,212.84	\$ 14,708.14	\$ 14,708.14	\$ 23,478.28	\$ 14,708.14	\$ 13,212.84	\$ 14,708.14	\$ 14,708.14	\$ 17,698.74	\$ 21,939.78	\$ 170,516.48
Town of Amherst-HMO	\$ 60,072.18	\$ 60,072.18	\$ 64,096.62	\$ 63,535.72	\$ 65,857.78	\$ 64,316.30	\$ 65,537.24	\$ 64,195.76	\$ 64,755.66	\$ 64,755.66	\$ 62,413.92	\$ 63,975.08	\$ 763,384.10
Amherst School-HMO	\$ 40,048.12	\$ 38,328.32	\$ 38,328.32	\$ 39,487.22	\$ 38,328.32	\$ 36,395.42	\$ 34,340.98	\$ 37,023.94	\$ 35,902.14	\$ 36,463.04	\$ 36,463.04	\$ 36,463.04	\$ 451,896.80
Regional School-HMO	\$ 68,583.82	\$ 66,940.22	\$ 67,462.02	\$ 68,583.82	\$ 68,022.92	\$ 68,022.92	\$ 68,022.92	\$ 68,022.92	\$ 69,364.40	\$ 69,364.40	\$ 68,803.50	\$ 68,803.50	\$ 820,177.94
Town of Pelham-HMO	\$ 7,266.30	\$ 7,266.30	\$ 7,266.30	\$ 7,266.30	\$ 7,266.30	\$ 14,538.60	\$ 7,266.30	\$ 7,266.30	\$ 7,266.30	\$ 7,266.30	\$ 7,266.30	\$ 8,603.78	\$ 87,219.60
Retirees-HMO	\$ 11,853.64	\$ 11,853.64	\$ 11,853.64	\$ 11,853.64	\$ 11,853.64	\$ 13,195.12	\$ 13,756.02	\$ 13,756.02	\$ 13,756.02	\$ 13,756.02	\$ 13,756.02	\$ 13,756.02	\$ 154,999.44
Other Revenue:													
Interest	\$ 1,277.88	\$ 823.64	\$ 654.99	\$ 615.01	\$ 534.95	\$ 505.57	\$ 491.86	\$ 443.30	\$ 589.48	\$ 634.50	\$ 710.28	\$ 793.49	\$ 8,074.95
Misc.	\$ 63,674.00	\$ 63,674.00	\$ 63,674.00	\$ 63,674.00	\$ 63,674.00	\$ 63,674.00	\$ 63,674.00	\$ 63,674.00	\$ 63,674.00	\$ 63,674.00	\$ 63,674.00	\$ 63,674.00	\$ 63,674.00
Stop Loss Reimbursements	\$ 1,038,894.94	\$ 1,038,894.94	\$ 1,020,071.39	\$ 1,009,073.16	\$ 1,126,411.25	\$ 1,042,376.01	\$ 1,015,520.72	\$ 1,014,645.22	\$ 977,937.17	\$ 1,041,200.13	\$ 1,017,291.42	\$ 1,026,861.14	\$ 12,341,227.43
Total Revenue:	\$ 1,030,944.88	\$ 1,038,894.94	\$ 1,020,071.39	\$ 1,009,073.16	\$ 1,126,411.25	\$ 1,042,376.01	\$ 1,015,520.72	\$ 1,014,645.22	\$ 977,937.17	\$ 1,041,200.13	\$ 1,017,291.42	\$ 1,026,861.14	\$ 12,341,227.43
Expenditures:													
Salaries/Benefits	\$ 12,418.32	\$ 14,845.55	\$ 9,062.32	\$ 8,616.01	\$ 9,183.38	\$ 8,617.99	\$ 13,048.07	\$ 8,617.99	\$ 9,062.30	\$ 8,616.01	\$ 8,617.99	\$ 8,617.99	\$ 119,128.51
Management Services-BCBS-PPD	\$ 11,463.78	\$ 11,809.25	\$ 11,935.86	\$ 11,726.47	\$ 11,557.14	\$ 11,458.05	\$ 11,557.14	\$ 11,387.81	\$ 11,305.03	\$ 10,383.14	\$ 11,205.94	\$ 11,276.18	\$ 137,065.79
Management Services-HP-PPD	\$ 30,051.58	\$ 29,927.09	\$ 29,300.38	\$ 28,314.11	\$ 28,868.70	\$ 27,748.12	\$ 28,681.69	\$ 28,563.74	\$ 28,648.95	\$ 28,689.44	\$ 28,419.07	\$ 28,348.85	\$ 344,893.72
Claims exp - BCBS-PPD	\$ 133,557.88	\$ 210,134.72	\$ 176,569.04	\$ 141,019.39	\$ 166,517.13	\$ 127,744.24	\$ 258,076.79	\$ 121,215.65	\$ 153,223.12	\$ 153,944.44	\$ 214,397.55	\$ 202,287.85	\$ 2,065,293.80
Claims exp - HP-PPD	\$ 472,953.75	\$ 380,541.10	\$ 470,327.25	\$ 471,905.43	\$ 321,278.96	\$ 589,025.33	\$ 339,647.63	\$ 304,529.35	\$ 478,175.89	\$ 359,226.89	\$ 358,818.85	\$ 319,963.23	\$ 4,855,393.66
Management Services-BCBS-HMO	\$ 9,984.70	\$ 10,536.00	\$ 10,536.00	\$ 10,465.76	\$ 10,864.80	\$ 10,114.96	\$ 10,325.28	\$ 10,395.52	\$ 10,606.24	\$ 10,816.96	\$ 10,746.72	\$ 10,606.24	\$ 125,316.78
Management Services-HP-HMO	\$ 11,555.84	\$ 11,649.77	\$ 11,616.19	\$ 11,755.10	\$ 11,884.29	\$ 12,394.80	\$ 11,986.47	\$ 11,668.15	\$ 11,668.15	\$ 11,903.26	\$ 11,668.15	\$ 11,820.05	\$ 141,950.22
Claims exp - BCBS-HMO	\$ 80,422.97	\$ 77,445.52	\$ 92,888.61	\$ 106,158.65	\$ 97,724.59	\$ 100,491.38	\$ 101,548.40	\$ 111,536.66	\$ 92,900.08	\$ 113,112.96	\$ 146,464.31	\$ 71,985.15	\$ 1,232,673.28
Claims exp - HP-HMO	\$ 60,899.67	\$ 126,096.04	\$ 119,800.26	\$ 93,025.98	\$ 160,167.73	\$ 148,103.48	\$ 154,099.45	\$ 137,074.85	\$ 141,354.66	\$ 131,241.01	\$ 79,238.11	\$ 101,305.84	\$ 1,453,007.08
Amherst Meads	\$ 19,845.40	\$ 3,714.70	\$ 6,894.40	\$ 7,367.50	\$ 14,241.70	\$ 15,356.00	\$ 11,835.90	\$ 5,946.30	\$ 13,253.40	\$ 17,553.30	\$ 7,328.50	\$ 16,623.80	\$ 158,140.90
Reinsurance	\$ 24,335.10	\$ 24,341.59	\$ 24,592.43	\$ 24,288.17	\$ 24,288.17	\$ 24,288.17	\$ 24,363.20	\$ 24,363.20	\$ 24,363.20	\$ 24,214.1	\$ 24,124.52	\$ 24,183.88	\$ 292,250.88
Miscellaneous Expenses	\$ 1,283.33	\$ 1,283.33	\$ 1,283.33	\$ 1,283.33	\$ 1,283.33	\$ 1,283.33	\$ 1,283.33	\$ 1,283.33	\$ 1,283.33	\$ 1,283.33	\$ 1,283.33	\$ 1,283.33	\$ 15,399.96
Miscellaneous Programs	\$ 869,432.92	\$ 1,018,724.66	\$ 965,006.07	\$ 925,927.90	\$ 857,559.92	\$ 1,056,588.23	\$ 966,453.35	\$ 776,382.55	\$ 975,967.41	\$ 875,474.15	\$ 903,719.03	\$ 810,258.39	\$ 10,000,468.58
Total Expenditures:	\$ 1,421,511.96	\$ 2,017,028.00	\$ 1,550,665.32	\$ 83,145.26	\$ 268,851.33	\$ 114,192.22	\$ 49,067.37	\$ 238,262.67	\$ 1,969.76	\$ 165,725.98	\$ 113,578.39	\$ 216,602.75	\$ 1,340,758.85
Income (Loss) from Operations	\$ 3,024,129.79	\$ 3,044,300.07	\$ 3,099,365.39	\$ 3,182,510.65	\$ 3,451,361.98	\$ 3,437,169.76	\$ 3,486,237.13	\$ 3,724,499.80	\$ 3,726,469.56	\$ 3,892,195.54	\$ 4,005,773.93	\$ 4,222,376.68	

TOWN OF AMHERST, MASSACHUSETTS
Combined Statement of Revenues, Expenditures and
Changes in Fund Equity
Stabilization Fund and Property Casualty Insurance Claims
All Expendable Trust Funds
For the Year Ended June 30, 2010
(unaudited)

	<u>8004</u> Stabilization Fund	<u>8406</u> Insurance Claims	<u>Total</u>
Revenues:			
Property taxes			-
Excise			-
Interest, penalties and other taxes			-
Charges for services			-
Licenses and permits			-
Intergovernmental			-
Fines and forfeits			-
Interest earnings	40,697.58	18.50	40,716.08
Miscellaneous	100.00	22,148.81	22,248.81
Contributions			-
Total Revenues	<u>40,797.58</u>	<u>22,167.31</u>	<u>62,964.89</u>
Expenditures:			
General Government		37,982.44	37,982.44
Public Safety			-
Public Works			-
Planning, Conservation and Inspections			-
Community Services			-
Library Services			-
Education			-
Debt Service			-
Intergovernmental			-
Total Expenditures	<u>-</u>	<u>37,982.44</u>	<u>37,982.44</u>
Excess (deficiency) of revenues over expenditures	40,797.58	(15,815.13)	24,982.45
Other Financing Sources (Uses):			
Bond Proceeds			-
Operating transfers in			-
Operating transfers (out)			-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	40,797.58	(15,815.13)	24,982.45
Fund Equity, July 1, 2009	<u>1,380,603.59</u>	<u>33,852.19</u>	<u>1,414,455.78</u>
Fund Equity, June 30, 2010	<u>\$ 1,421,401.17</u>	<u>\$ 18,037.06</u>	<u>\$ 1,439,438.23</u>

TOWN OF AMHERST, MASSACHUSETTS
Combined Statement of Revenues, Expenditures and
Changes in Fund Equity
All Non-Expendable Trust Funds
For the Year Ended June 30, 2010
(unaudited)

	8401	8402	
	Trust	Trust	
	Principal	Income	Total
Revenues:			
Property taxes			-
Excise			-
Interest, penalties and other taxes			-
Charges for services			-
Licenses and permits			-
Intergovernmental			-
Fines and forfeits			-
Interest earnings	1,126.39	11,982.85	13,109.24
Miscellaneous			-
Contributions			-
Total Revenues	1,126.39	11,982.85	13,109.24
Expenditures:			
General Government			-
Public Safety			-
Public Works			-
Planning, Conservation and Inspections			-
Community Services		2,287.74	2,287.74
Library Services			-
Education		1,000.00	1,000.00
Debt Service			-
Intergovernmental			-
Total Expenditures	-	3,287.74	3,287.74
Excess (deficiency) of revenues over expenditures	1,126.39	8,695.11	9,821.50
Other Financing Sources (Uses):			
Bond Proceeds			-
Operating transfers in			-
Operating transfers (out)			-
Total Other Financing Sources (Uses)	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	1,126.39	8,695.11	9,821.50
Fund Equity, July 1, 2009	317,839.05	100,525.03	418,364.08
Fund Equity, June 30, 2010	\$ 318,965.44	\$ 109,220.14	\$ 428,185.58

TOWN OF AMHERST, MASSACHUSETTS
Combining Statement of Revenues, Expenditures and Changes in Fund Equity
Expendable and Non-Expendable Trust Funds
For the Fiscal Year Ended June 30, 2010
(Unaudited)

	Interest	Other Revenues	Total Resources	Operating Expenditures	Excess (Deficiency)	Transfers In	Transfers Out	Net Change in Fund Balance	Fund Balance June 30, 2009	Fund Balance June 30, 2010
Martha D. Bianchi Fund								\$ -	1,025.00	1,025.00
Alice C. Burnham Fund								-	15,020.66	15,020.66
Cemetery Perpetual Care Fund	787.50		787.50		787.50			787.50	100,850.14	101,637.64
Ephraim Y. Cosby Fund								-	500.00	500.00
Florence B. Cutler Fund								-	2,000.00	2,000.00
S. White Dickinson Fund								-	5,000.00	5,000.00
George S. Kendrick Fund								-	1,899.15	1,899.15
Herbert B. Adams Fund								-	2,814.31	2,814.31
R. J. D. Westcott Fund								-	3,000.00	3,000.00
Alfred F. Field Jr. Fund								-	82,442.15	82,442.15
William E. Smith Fund								-	1,899.15	1,899.15
Whiting Street Fund								-	9,040.61	9,040.61
E. F. Cook Fountain Fund								-	2,346.54	2,346.54
Barbara Smith Hospital Fund	338.89		338.89		338.89			338.89	11,497.17	11,836.06
Betty Jane Donley Fund								-	78,504.17	78,504.17
Total Non-expendable income	1,126.39	-	1,126.39	\$ -	1,126.39	\$ -	\$ -	1,126.39	317,839.05	318,965.44
Martha Dickinson Bianchi Memorial	63.61		63.61		63.61			63.61	1,132.93	1,196.54
Alice C. Burnham-West Cemetery Gate	1,085.48		1,085.48		1,085.48			1,085.48	21,805.19	22,890.67
Cemetery Perpetual Care	4,532.23		4,532.23		4,532.23			4,532.23	52,541.73	57,073.96
Ephraim Y. Cosby-West Cemetery	34.63		34.63		34.63			34.63	675.17	709.80
Florence B. Cutler-West Cemetery	132.22		132.22		132.22			132.22	2,485.78	2,618.00
S. White Dickinson Cemetery Fund	329.43		329.43		329.43			329.43	6,176.37	6,505.80
George S. Kendrick-West Cemetery	90.49		90.49		90.49			90.49	1,170.50	1,260.99
Alfred E. Field, Jr.	2,442.78		2,442.78	2,196.48	246.30			246.30	757.73	1,004.03
William E. Smith	56.61		56.61		56.61			56.61	20.46	77.07
Whiting Street Fund	268.11		268.11	91.26	176.85			176.85	96.34	273.19
Herbert B. Adams	86.42		86.42		86.42			86.42	117.39	203.81
R.J.D. Westcott	89.50		89.50		89.50			89.50	36.39	125.89
E.F. Cook Fountain	\$ 136.37		136.37		136.37			136.37	2,279.93	2,416.30
Betty Jane Donley Fund	2,634.97		2,634.97	1,000.00	1,634.97			1,634.97	11,229.12	12,864.09
Total Expendable income	11,982.85	-	11,982.85	3,287.74	8,695.11	-	-	8,695.11	100,525.03	109,220.14
Total Expendable and Non-expendable Trust Funds	\$ 13,109.24	\$ -	\$ 13,109.24	\$ 3,287.74	\$ 9,821.50	\$ -	\$ -	\$ 9,821.50	\$ 418,364.08	\$ 428,185.58

TOWN OF AMHERST, MASSACHUSETTS
FY 2010 Approved Budget
General Fund

	FY 2010 ATM April-June 09	FY2010 RECAP Adjustments	FY2010 STM Nov-09	FY2010 ATM April-June 2010	FY2010 Fin Com Jul-10	Final Approved Budget
OPERATING BUDGETS						
General Government:						
Select Board	47,742.00		\$ 1.00			47,743.00
Town Manager	173,721.00		1,720.00			175,441.00
Finance Committee (Reserve Fund Included)	100,800.00				(60,328.00)	40,472.00
Finance Department	854,102.00	10,000.00	(4,516.00)			859,586.00
Elections and Registration	28,524.00					28,524.00
Town Clerk's Office	163,043.00		(974.00)			162,069.00
Legal Services	95,000.00					95,000.00
Human Resources	140,362.00		12,264.00			152,626.00
Employee Benefits including Retirement assessment	5,883,901.00		109,360.00	(173,000.00)		5,820,261.00
Information systems	463,840.00		9,159.00			472,999.00
Facilities Maintenance	491,322.00		(32,726.00)			458,596.00
General Services	410,321.00					410,321.00
Total General Government	8,852,678.00	10,000.00	94,288.00	(173,000.00)	(60,328.00)	8,723,638.00
Public Safety:						
Police	3,899,208.00		56,244.00			3,955,452.00
Police Facility	210,791.00		(1,356.00)			209,435.00
Fire/Emergency Medical Services	3,601,839.00		209.00	173,000.00		3,775,048.00
Communications Center	551,703.00		4,298.00			556,001.00
Animal Control	51,845.00					51,845.00
Total Public Safety	8,315,386.00		59,395.00	173,000.00	-	8,547,781.00
Public Works:						
Public Works Administration	268,385.00		(1,739.00)			266,646.00
Construction and Maintenance	578,800.00		(3,295.00)			575,505.00
Snow and Ice Removal	240,410.00					240,410.00
Street and Traffic Lights	112,248.00					112,248.00
Equipment Maintenance	259,245.00		(1.00)			259,244.00
Tree Care and Pest Control	78,811.00		(6,096.00)			72,715.00
Town Cemeteries	19,957.00					19,957.00
Parks and Commons	286,086.00		(20,447.00)			265,639.00
Total Public Works	1,843,942.00		(31,578.00)	-	-	1,812,364.00
Planning, Conservation and Inspections:						
Inspection Services	347,000.00		(25,046.00)			321,954.00
Conservation Commission and Department	239,634.00		(1,265.00)			238,369.00
Planning Department	299,928.00		(41,673.00)			258,255.00
Total Planning, Conservation and Inspection.	886,562.00		(67,984.00)	-	-	818,578.00
Community Services:						
Public Health	283,844.00		(33,872.00)			249,972.00
Community Services						-
Public Assistance (Human Services)						-
Council On Aging	197,007.00		(19,983.00)			177,024.00
Veterans' Services and Benefits	168,339.00				60,328.00	228,667.00
Town Commemorations	875.00					875.00
Leisure Services and Supplemental Education	568,488.00		(662.00)			567,826.00
Municipal Pools	97,154.00		(56.00)			97,098.00
Cherry Hill Golf	217,930.00		452.00			218,382.00
Total Community Services	1,533,637.00	-	(54,121.00)	-	60,328.00	1,539,844.00
Library Services:						
Jones Library	1,468,029.00					1,468,029.00
Total Library Services	1,468,029.00	-	-	-	-	1,468,029.00

TOWN OF AMHERST, MASSACHUSETTS
FY 2010 Approved Budget
General Fund

	FY 2010 ATM April-June 09	FY2010 RECAP Adjustments	FY2010 STM Nov-09	FY2010 ATM April-June 2010	FY2010 Fin Com Jul-10	Final Approved Budget
Public Education:						-
Elementary Schools	20,381,768.00					20,381,768.00
Regional School District	12,574,043.00					12,574,043.00
Total Public Education	<u>32,955,811.00</u>	-	-	-	-	<u>32,955,811.00</u>
Debt Service:						-
Debt Principal						-
General	329,837.00					329,837.00
Elementary Schools	265,000.00					265,000.00
Regional Schools	392,855.00					392,855.00
Debt Interest						-
General	285,029.00					285,029.00
Elementary Schools	73,885.00					73,885.00
Regional Schools	179,261.00					179,261.00
Temporary Debt/Borrowing Costs	20,000.00					20,000.00
Total Debt Service	<u>1,545,867.00</u>	-	-	-	-	<u>1,545,867.00</u>
Transfers:						-
Art 26 Capital Program -Equipment	758,200.00					758,200.00
Art 27 Capital Program -Facilities	503,000.00					503,000.00
Art 3B STM transfer FC to HCTF medicare part D reimb			63,674.00			63,674.00
Total Transfers	<u>1,261,200.00</u>	-	<u>63,674.00</u>	-	-	<u>1,324,874.00</u>
Unpaid Bills:						-
Art unpaid bills ATM (dismissed)						-
Total Unpaid Bills	<u>-</u>	-	-	-	-	<u>-</u>
Assessments:						-
State						-
Motor Vehicle Parking Surcharge	59,820.00					59,820.00
Retired Teachers Health Insurance	950,146.00					950,146.00
Air Pollution Control Districts	7,265.00					7,265.00
Other						-
Regional Transit Authorities	819,335.00					819,335.00
School Choice Sending Tuition	272,827.00					272,827.00
Charter School Assessment	481,428.00					481,428.00
Special Education	12,343.00					12,343.00
Pioneer Valley Planning Commission		5,231.00				5,231.00
Hampshire County Regional Lock-up	31,323.00					31,323.00
Total Assessments	<u>2,634,487.00</u>	<u>5,231.00</u>	-	-	-	<u>2,639,718.00</u>
Deficits:						-
Revenue Deficit						-
Appropriation Deficit						-
Overlay Deficit	262.00					262.00
Total Deficits	<u>262.00</u>	-	-	-	-	<u>262.00</u>
SPECIAL APPROPRIATIONS						
General Government:						-
Total Gen Gov Special Appropriations	<u>-</u>	-	-	-	-	<u>-</u>
GRAND TOTAL GENERAL FUND	<u>\$ 61,297,861.00</u>	<u>\$ 15,231.00</u>	<u>\$ 63,674.00</u>	-	-	<u>\$ 61,376,766.00</u>