Commonwealth of Massachusetts

Division of Local Services

Supporting a Commonwealth of Communities

Bureau of Accounts:

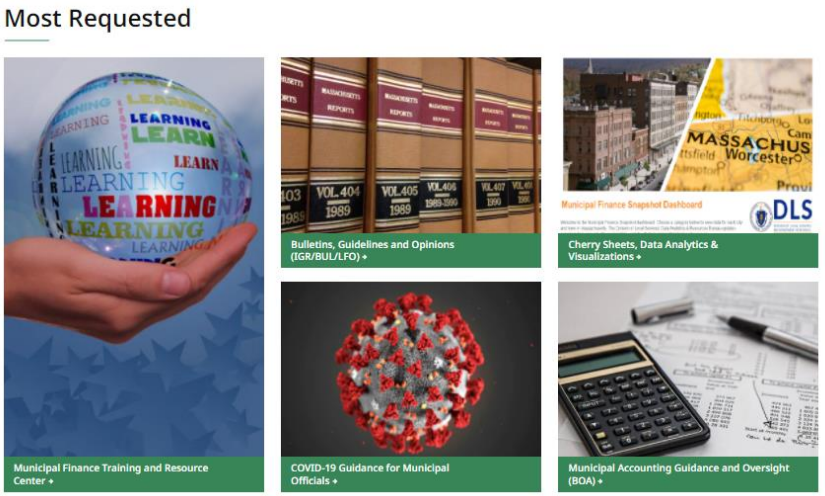
Free Cash Forms

Introduction: Overview of the Division of Local Services

- DLS promotes sound municipal finance management practices and supports local officials by providing guidance, training, and oversight
- Five bureaus:
  - Bureau of Accounts
  - Bureau of Local Assessment
  - Data Analytics and Resource Bureau
  - Financial Management Resource Bureau
  - Bureau of Municipal Finance Law

DLS
DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

Mass.gov/dls



Overview

- Balance Sheet Submission
  - Combined Balance Sheet Template
  - System Generated Trial Balance
  - System Generated Undesignated Fund Balance
  - Undesignated Fund Balance Roll-Forward
- Balance Sheet Checklist
- Treasurer’s Year-End Report
- Cash Reconciliation Report
- Outstanding Receivables
- Statement of Indebtedness
- Snow and Ice Data Sheet

Balance Sheet Submission

Part I Required Uploads

My signature below certifies that I have uploaded the following documents:

1. BOA's Combined Balance Sheet Template
2. Closed, system-generated General Fund Trial Balance
3. Closed, system-generated Undesignated Fund Balance Analysis

Part II Other Required Misc. Forms: Status

All of these Gateway forms must be submitted ("Form Submit" status) to submit the Balance Sheet:

Form Name	Form Status	Last Action Date
BALANCE SHEET CHECKLIST	FORM SUBMIT	8/16/2021 10:46:02 AM
YEAR END CASH REPORT	FORM SUBMIT	8/16/2021 10:33:41 AM
CASH RECONCILIATION	FORM SUBMIT	8/16/2021 10:43:00 AM
OUTSTANDING RECEIVABLES	FORM SUBMIT	8/16/2021 10:35:26 AM
STATEMENT INDEBTEDNESS	FORM SUBMIT	8/16/2021 10:36:18 AM
SNOW AND ICE	FORM SUBMIT	8/16/2021 10:36:24 AM

Please enter the date of any upcoming meeting that will include appropriations from Free Cash and/or Retained Earnings 10/18/2021

Select a document to upload

Current Documents

Name	Is Community Visible	Action
Westborough FY2021 Undes F B Analysis	☑	
Westborough FY2021 Trial Balance		
Westborough FY2021 Balance Sheet Template	☑	

Three required forms.

Combined Balance Sheet All Funds - Assets

Yourtown

Combined Balance Sheet - All Fund Types and Account Groups
as of June 30, 2021
(Unaudited)

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types	Account Groups	Totals
	General	Special Revenue	Capital Projects	Enterprise	Internal Services	Trust and Agency	Long-term Debt	(Memorandum Only)
ASSETS								
Cash and cash equivalents	23,622,960.66	13,255,689.91	10,583,638.63	8,614,039.27				56,076,328.47
Investments						21,361,265.20		21,361,265.20
Receivables:								
Personal property taxes	882,862.97							882,862.97
Real estate taxes	533,304.40							533,304.40
Allowance for abatements and exemptions	(4,014,415.16)							(4,014,415.16)
Tax liens	580,936.23			17,155.77				598,092.00
Deferred taxes	146,541.35							146,541.35
Motor vehicle excise	350,830.82							350,830.82
Other excises								0.00
User fees				422,779.70				422,779.70
Utility liens added to taxes				10858.99				10,858.99
Departmental	1,480,339.23							1,480,339.23
Special assessments				116,899.83				116,899.83
Due from other governments	14,830.76	1,284,263.45	5,025,109.00					6,324,203.21
Other receivables								0.00
Foreclosures/Possessions	28,482.68							28,482.68
Prepaids								0.00
Due to/from other funds								0.00
Working deposit								0.00
Inventory								0.00
Fixed assets, net of accumulated depreciation								0.00
Amounts to be provided - payment of bonds			62,367,439.00				85,795,256.57	148,162,695.57
Amounts to be provided - vacation/sick leave								0.00
Total Assets	23,626,673.94	14,539,953.36	77,976,186.63	9,181,733.56	0.00	21,361,265.20	85,795,256.57	232,481,069.26

Combined Balance Sheet All Funds – Liabilities

LIABILITIES AND FUND EQUITY								
Liabilities:								
Warrants payable								0.00
Accounts payable								0.00
Accrued payroll								0.00
Withholdings	932,211.17							932,211.17
Accrued claims payable								0.00
Due to/from other funds								0.00
Due to other governments								0.00
Other liabilities								0.00
Deferred revenue:								
Real and personal property taxes	(2,598,247.79)							(2,598,247.79)
Tax liens	580,936.23			10,858.99				591,795.22
Deferred taxes	146,541.35							146,541.35
Foreclosures/Possessions	28,482.68							28,482.68
Motor vehicle excise	350,830.82							350,830.82
Other excises								0.00
User fees				422,779.70				422,779.70
Utility liens added to taxes								0.00
Departmental	1,480,339.23							1,480,339.23
Special assessments				116,899.83				116,899.83
Due from other governments	14,830.76	1,284,263.45	5,025,109.00					6,324,203.21
Other receivables				17,155.77				17,155.77
Deposits receivable								0.00
Prepaid taxes/fees								0.00
Tailings	12,637.82							12,637.82
IBNR								0.00
Agency Funds						225,000.00		225,000.00
Notes payable			62,367,439.00					62,367,439.00
Bonds payable							85,795,256.57	85,795,256.57
Vacation and sick leave liability								0.00
Total Liabilities	948,562.27	1,284,263.45	67,392,548.00	567,694.29	0.00	225,000.00	85,795,256.57	156,213,324.58

Combined Balance Sheet All Funds – Fund Equity

Fund Equity:								
Reserved for encumbrances	1,253,941.00							1,253,941.00
Reserved for continuing appropriations	3,170,066.38			1,869,088.79				5,039,155.17
Reserved for expenditures	500,000.00			2,219,668.00				2,719,668.00
Reserved for petty cash	1,250.00							1,250.00
Reserved for appropriation deficit								0.00
Reserved for snow and ice deficit								0.00
Reserved for COVID-19 deficit								0.00
Reserved for debt service								0.00
Reserved for premiums								0.00
Reserved for working deposit								0.00
Undesignated fund balance	17,752,854.29	13,255,689.91	10,583,638.63	4525282.48		21,136,265.20		67,253,730.51
Unreserved retained earnings								0.00
Investment in capital assets								0.00
Total Fund Equity	22,678,111.67	13,255,689.91	10,583,638.63	8,614,039.27	0.00	21,136,265.20	0.00	76,267,744.68
Total Liabilities and Fund Equity	23,626,673.94	14,539,953.36	77,976,186.63	9,181,733.56	0.00	21,361,265.20	85,795,256.57	232,481,069.26
PROOF BALANCE SHEET IS IN BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PROOF FUND BALANCE DETAIL AGREES TO THE BALANCE SHEET	0.00	0.00	0.00	0.00	0.00	(0.00)		
PROOF RECEIVABLES DETAIL AGREES TO THE BALANCE SHEET		0.00	0.00	0.00	0.00	0.00		

Combined Balance Sheet All Funds – Multiple General Funds

Please only use this page if you have multiple general funds and cannot print a consolidated system generated general fund trial balance.

Yourtown
Multiple General Fund Detail
as of June 30, 2021
(Unaudited)

	General 1	General 2	General 3	General 4	General 5	General 6	Total
ASSETS							
Cash and cash equivalents							0.00
Investments							0.00
Receivables:							
Personal property taxes							0.00
Real estate taxes							0.00
Allowance for abatements and exemptions							0.00
Tax liens							0.00
Deferred taxes							0.00
Motor vehicle excise							0.00
Other excises							0.00
User fees							0.00
Utility liens added to taxes							0.00
Departmental							0.00
Special assessments							0.00
Due from other governments							0.00
Other receivables							0.00
Foreclosures/Possessions							0.00
Prepaids							0.00
Due to/from other funds							0.00
Working Deposit							0.00
Inventory							0.00
Fixed assets, net of accumulated depreciation							
Amounts to be provided - payment of bonds							0.00
Amounts to be provided - vacation and sick leave							0.00
Total Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00

General Fund Accounts Receivables

Yourtown
General Fund Accounts Receivable Detail
as of June 30, 2021
(Unaudited)

Account Number	Account Name	Accounts Receivable	Deferred Revenue	Receipts thru 9/30/2020	Remaining Receivable 6/30/2021
1311	Ambulance	1,447,776.31	1,447,776.31		0.00
1312	Veterans	31,862.69	31,862.69		0.00
1221IE	2021 Income & Expense	700.00	700.00		0.00
1220IE	2020 Income & Expense	0.23	0.23		0.00
	Due From Town X	14,830.76	14,830.76		0.00
					0.00
					0.00
Total General Fund Accounts Receivable Detail		1,495,169.99	1,495,169.99	0.00	0.00

Yourtown
Special Revenue Fund Balance Detail
as of June 30, 2021
(Unaudited)

Fund Number	Fund Name	Accounts Receivable	Deferred Revenue	Fund Balance 6/30/2021	Receipts thru 9/30/2021	BAN's	Remaining Deficit 6/30/2021
20000	CODE VIOLATION RECPTS RESVD			11,500.33			0.00
20100	RCPT/RSV TNC SURCHARGE-UBER			3,843.10			0.00
20200	DPW BOWMAN ST RESTORATION			1,250.00			0.00
20300	VET'S ADVISORY BRD GIFT ACCT			100.00			0.00
20400	COA VERA JODREY TRANS GIFT ACC			140,000.00			0.00
20700	POLICE FID/LTC STATE $$			2,250.00			0.00
20800	EXTRA DUTY FIRE DEPT			18,920.62			0.00
20900	AMB SERV RECPTS RESERVED			120,000.00			0.00
21000	INSURANCE DAMAGE REIMBURS			111,357.53			0.00
21100	LIBRARY LOST BOOK FUND			6,950.67			0.00
21200	C.O.A. FORMULA GRANT			17,988.64			0.00
21300	YOUTH COMM REVOLVING FUND			19,615.32			0.00
49100	COVID-19 FD EMERG SUPP FND PRO			-9,100.00	9,100.00		0.00
49400	228 RUGGLES SUBDIV ESCROW ACCT			621.25			0.00
49600	CFDA#21.027 ARPA CLFRF GRANT			1,001,898.93			0.00
49700	COVID-19 FEMA VACCINATION COSTS			-63,416.44			(63,416.44)
49800	COVID-19 CARES CvRF			-1,411,738.81			(1,411,738.81)
49900	COVID-19 FEMA			-34,500.27			(34,500.27)
51021	CFDA#21.019 CVRF REOPENING			49,737.85			0.00
51151	CFDA 84.425/115 ESSER II	263,246.00	263,246.00	18,569.00			0.00
51401	CFDA#84.367/140 TCHR QUALITY	27,991.00	27,991.00	-1,425.12	2,425.00		0.00
51801	CFDA#84.365/180 LEP SUPPORT	60,031.00	60,031.00	3,455.25			0.00
52401	CFDA#84.027/240 SPED 94-142 AL	47,702.00	47,702.00	108,101.52			0.00
52741	CFDA#84.027/274 SPED PROG IMP	21,397.00	21,397.00	1,527.00			0.00
52981	CFDA#84.173/298 SPED EC-H PROG	2,577.00	2,577.00	286.00			0.00
53051	CFDA#84.010/305 TITLE 1 GRNT	100.00	100.00	-100.00			(100.00)
53091	CFDA#84.424STD SPRT & ACA ENRI	4,900.00	4,900.00	1,001.00			0.00
60300	WASTEWATER TREATMENT PLANT			1,553,772.82			0.00
Total Special Revenue Fund Balance		1,284,263.45	1,284,263.45	13,255,689.91	178,923.38	0.00	(1,592,925.86)

Capital Project Fund Balance Sheet Detail

Yourtown
Capital Project Fund Balance Detail
as of June 30, 2021
(Unaudited)

Fund Number	Fund Name	Accounts Receivable	Deferred Revenue	Fund Balance 6/30/2021	Receipts thru 9/30/2021	BAN's	Remaining Deficit 6/30/2021
30100	2/13S FIRE STATION 11.208			1,317.28			0.00
30200	14/07 ADDL CWMP 150K TWN			11,451.89			0.00
30400	25C/07 WWTP CWMP IMPROV 500K			2,526.67			0.00
30500	9/14 TOWN HALL RENO 7,354,063			14,227.75			0.00
30700	11/16 DPW MECHANICAL SWPR 200K			2,616.00			0.00
30800	19/18 HES GEOTHRMAL $2,438,250			11,700.00		1,880,900.00	0.00
31000	32/19 WTR FISHER ST WPF REHAB			176,915.56			0.00
31100	12/13 TH/FMB/REC DESIGN 1.404M			1,836.96			0.00
31200	20/18 ARMSTRONG MODULARS 4.15M			148,174.25		2,555,350.00	0.00
31300	10/20S HSTG VENTILATOR REPLACE			1,323,425.00			0.00
31400	42/18&21/19 FALES $57,761,07	5,025,109.00	5,025,109.00	(7,610,989.37)		29,775,522.00	0.00
31500	19A/16 RAW WTR INDIAN TO FSHR			53,366.64			0.00
31700	25/18 WTR REPAIR/MAINT $870K			110,742.07		143,750.00	0.00
31800	32/18S GLEN/NOURSE CEMETERY			108,090.66		1,073,200.00	0.00
32200	9/17 FORBES MUN BLDG $15M			(509,884.80)		11,877,198.00	0.00
32600	17/08 Oldham/Wheeler Rd Recon			11,570.47			0.00
32700	18C/08 Oldham/Wheeler Rd Water			2,508.65			0.00
33100	12/22 WTPB CAPITAL REPAIRS12/2			37,605.65			0.00
33300	21/19 HS SECURITY SYS 402,500			27,356.01		352,000.00	0.00
33400	10F/11 WTR WELD/FOLLY 1.0M			4,259.67			0.00
33600	11B/12 WATER/SRF WLD/FLLY $224			8,316.11			0.00
33900	10B/11 WATER SOUTH ST 1.774M			3,380.58			0.00
34100	5/18S HASTINGS PRE-K $12.5M			360,145.86		12,029,900.00	0.00
34200	6/18S HS ATH FIELD REPAIR $3.5			0.00		2,679,619.00	0.00
34600	10/13 WTR CROWN RIDGE 800K			36,530.73			0.00
34700	28/19 HASTINGS II REPAIR $915K			4,700.00			0.00
							0.00
							0.00
							0.00
							0.00
Total Capital Projects Fund Balance		5,025,109.00	5,025,109.00	10,583,638.63	0.00	62,367,439.00	0.00

Enterprise Fund Balance Sheet Detail - Assets

			Yourtown	
Combining Balance Sheet - Enterprise Funds				
as of June 30, 2021				
(Unaudited)				
	Water Enterprise Fund	Sewer Enterprise Fund	Country Club Enterprise Fund	Totals (Memorandum Only)
ASSETS				
Cash and cash equivalents	3,465,503.93	4,707,872.66	440,662.68	8,614,039.27
Investments				0.00
Receivables:				
User Fees	201,234.59	221,545.11		422,779.70
Special assessments		116,899.83		116,899.83
Utility liens added to taxes	4,952.88	5,906.11		10,858.99
Tax foreclosures				0.00
Departmental				0.00
Other receivables	15,258.05	1,897.72		17,155.77
Due from other governments				0.00
Due to/from other funds				0.00
Prepaids				0.00
Inventory				0.00
Fixed assets, net of accumulated depreciation				0.00
Amounts to be provided - vacation and sick leave				0.00
Total Assets	3,686,949.45	5,054,121.43	440,662.68	9,181,733.56

Enterprise Fund Balance Sheet Detail – Liabilities & Fund Equity

LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable				0.00
Warrants payable				0.00
Accrued payroll and withholdings				0.00
Other liabilities				0.00
Deferred revenue:				
User Charges	201,234.59	221,545.11		422,779.70
Special assessments		116,899.83		116,899.83
Utility liens added to taxes	4,952.88	5,906.11		10,858.99
Tax foreclosures				0.00
Departmental				0.00
Other receivables	15,258.05	1,897.72		17,155.77
Due from other governments				0.00
Due to other governments				0.00
Due to/from other funds				0.00
Vacation and sick leave liability				0.00
Total Liabilities	221,445.52	346,248.77	0.00	567,694.29
Fund Equity:				
Reserved for encumbrances				0.00
Reserved for expenditures	197,334.00	1,997,334.00	25,000.00	2,219,668.00
Reserved for continuing appropriations	953,504.44	901,743.36	13,840.99	1,869,088.79
Reserved for petty cash				0.00
Reserved for appropriation deficit				0.00
Reserved for debt service				0.00
Unreserved retained earnings	2,314,665.49	1,808,795.30	401,821.69	4,525,282.48
Investment in capital assets				0.00
Total Fund Equity	3,465,503.93	4,707,872.66	440,662.68	8,614,039.27
Total Liabilities and Fund Equity	3,686,949.45	5,054,121.43	440,662.68	9,181,733.56
PROOF	0.00	0.00	0.00	0.00

Trust Fund Balance Detail
as of June 30, 2021
(Unaudited)

Fund Number	Fund Name	Accounts Receivable	Deferred Revenue	Fund Balance 6/30/2021	Receipts thru 9/30/2021	BAN's	Remaining Deficit 6/30/2021
70000	CONSERVATION FUND UNRESTRICTED			9,739.56			0.00
70100	PULTE DEL WEBB STAB FUND RESTRICTED			661,136.53			0.00
70200	AFFORDABLE HOUSING TRUST RESTRICTED			622,968.88			0.00
70400	STABILIZATION FUND UNRESTRICTED			3,790,475.67			0.00
70500	STAB FUND - CAPITAL EQUIP UNRESTRICTED			445,895.38			0.00
70700	CEMETERY PERP/CARE FUND RESTRICTED			374,752.23			0.00
70700	CEMETERY PERP/CARE FUND UNRESTRICTED			227,477.81			0.00
71000	SCHL FUND, MATTHEW MALONEY RESTRICTED			2,100.00			0.00
71000	SCHL FUND, MATTHEW MALONEY UNRESTRICTED			490.70			0.00
71100	SCHL FUND, CARR WILLIAM RESTRICTED			500.00			0.00
71100	SCHL FUND, CARR WILLIAM UNRESTRICTED			157.96			0.00
71200	SCHL FUND, G&A HOOGASIAN RESTRICTED			150,000.00			0.00
73400	LIB B, FOWLER FUND RESTRICTED			2,000.00			0.00
73400	LIB B, FOWLER FUND UNRESTRICTED			5,245.99			0.00
73500	LIB B, GENTHNER FUND RESTRICTED			3,000.00			0.00
73800	LIB B, LORD FUND RESTRICTED			200.00			0.00
75600	SCHL FUND, SIMONELLI RESTRICTED			20,728.27			0.00
75600	SCHL FUND, SIMONELLI UNRESTRICTED			50,346.21			0.00
75700	SCHL FUND, M E WHTN SMITH RESTRICTED			35,503.66			0.00
75700	SCHL FUND, M E WHTN SMITH UNRESTRICTED			37,403.37			0.00
75800	SCHL FUND, L A LOWE TAYLR RESTRICTED			9,132.97			0.00
76700	FORBES PLAYGROUND FUND RESTRICTED			10,032.25			0.00
79500	SCHL FUND, MARY KANE RESTRICTED			14,760.25			0.00
79500	SCHL FUND, MARY KANE UNRESTRICTED			10,513.01			0.00
79600	SCHL FUND, PRINCIPAL'S FUND RESTRICTED			2,897.73			0.00
79600	SCHL FUND, PRINCIPAL'S FUND UNRESTRICTED			2,919.97			0.00
79800	SCHL FUND, BRADLEY ROGER RESTRICTED			40,369.02			0.00
79800	SCHL FUND, BRADLEY ROGER UNRESTRICTED			29,120.34			0.00
79900	O P E B LIABILTIY TRUST RESTRICTED			9,138,478.81			0.00
							0.00
							0.00
Total Expendable Trust Fund Balance		0.00	0.00	21,361,265.20	0.00	0.00	0.00

Agency Fund Balance Sheet Detail

Yourtown
Agency Fund Detail
as of June 30, 2021
(Unaudited)

Fund Number	Fund Name	Accounts Receivable	Deferred Revenue	Balance 6/30/2021	Receipts thru 9/30/2021	BAN's	Remaining Deficit 6/30/2021
	Police detail			260,000.00			0.00
	Fire detail			(35,000.00)	26,000.00		(9,000.00)
							0.00
							0.00
							0.00
							0.00
							0.00
							0.00
							0.00
							0.00
Total Agency Balance		0.00	0.00	225,000.00	26,000.00	0.00	(9,000.00)

Please enter amount reported in the **agency fund liability cell** of the combined balance sheet.	0.00	**Does Not Equal Combined Balance Sheet**
Please enter amount reported in the fund balance section of the combined balance sheet.	0.00	
Total Agency Balance	0.00	**Does Not Equal Total Agency Balance Above**

Internal Service Funds Balance Sheet Detail

Yourtown
Combining Balance Sheet - Internal Service Funds
as of June 30, 2021
(Unaudited)

	(Insert Name) Internal Service Fund	(Insert Name) Internal Service Fund	(Insert Name) Internal Service Fund	(Insert Name) Internal Service Fund	(Insert Name) Internal Service Fund	Totals (Memorandum Only)
ASSETS						
Cash and cash equivalents						0.00
Investments						0.00
Receivables:						
Departmental						0.00
Other receivables						0.00
Due from other governments						0.00
Due to/from other funds						0.00
Working deposit						0.00
Prepaids						0.00
Total Assets	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accrued claims payable						0.00
IBNR						0.00
Accounts payable						0.00
Other liabilities						0.00
Deferred revenue:						
Departmental						0.00
Other receivables						0.00
Due from other governments						0.00
Due to/from other funds						0.00
Due to other governments						0.00
Total Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Fund Equity:						

Undesignated Fund Balance Roll-Forward

Undesignated Fund Balance Roll-forward
as of June 30, 2021
(Unaudited)

Beginning Undesignated Fund Balance		16,900,139.43	This should agree to your prior year balance sheet submission, undesignated fund balance
Add:			
	Prior Year Reserved for Encumbrance	673,700.00	These number should all agree to your prior year balance sheet submission, and are the amounts listed in the fund balance section of your balance sheet
	Prior Year Reserved for Expenditures	500,000.00	
	Prior Year Reserved for Continuing Appropriations	3,343,586.18	
	Prior Year Reserved for Petty Cash		
	Prior Year Reserved for Next Year Real Estate & Pers Prop Paymnts	341.90	
	Prior Year Reserved for		
	Prior Year Reserved for		
	Prior Year Reserved for		
	Prior Year Reserved for		
	Prior Year Reserved for		
Less:			
	Prior Year Reserved for Appropriation Deficits		
	Prior Year Reserved for Snow and Ice Deficits		
Prior Year Total Fund Balance		**21,417,767.51**	
Deduct:			
	Current Year Reserved for Encumbrance	1,253,941.00	These number should all agree to your current year balance sheet submission, and are the amounts listed in the fund balance section of your balance sheet
	Current Year Reserved for Expenditures	500,000.00	
	Current Year Reserved for Continuing Appropriations	3,170,066.38	
	Current Year Reserved for Petty Cash		
	Current Year Reserved for		
	Current Year Reserved for		
	Current Year Reserved for		
	Current Year Reserved for		
	Current Year Reserved for		
	Current Year Reserved for		
Add:			
	Current Year Reserved for Appropriation Deficits		
	Current Year Reserved for Snow and Ice Deficits		
Add:	Current Year Revenue Closeouts	108,374,955.22	These numbers should come from your revenue report
	Other Financing Sources		
	Audit Adjustments		This number may be adjustments you made after the prior year audit or that you made during the fiscal year. Documentation may be required.
Less:			
	Current Year Expenditure Closeouts	107,115,861.06	These numbers should come from your expenditure report
	Other Financing Uses		
	Audit Adjustments		This number may be adjustments you made after the prior year audit or that you made during the fiscal year. Documentation may be required.
Current Year Undesignated Fund Balance		**17,752,854.29**	This number should agree to your current year balance sheet.
PROOF UNDESIGNATED FUND BALANCE AGREES TO THE BALANCE SHEET		**0.00**	

NET CLOSE
1,259,094.16

System Generated Undesignated Fund Balance Analysis

munis
a tyler erp solution

08/16/2021 09:57 | TOWN OF YOURTOWN | P 1
ACCOUNT TRIAL BALANCE FOR FY21/JUL TO EOY | glatrbal
FUND

ACCOUNT / ACCOUNT NAME / PER JNL SRC EFF DATE REFERENCE	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
100 -3590 UNDESIGNATED FUND BALANCE	-16,900,139.43				
12 1740 GEN 06/30/21 FY2021 CLOSE/OPEN FY21/22			673,700.00		
13 1740 GEN 06/30/21 FY2021 CLOSE/OPEN FY21.22		1,253,941.00			
14 1740 GEN 06/30/21 FY2021 CLOSE/OPEN FY21/22			341.90		
15 1740 GEN 06/30/21 FY2021 CLOSE/OPEN FY21/22			3,343,586.18		
16 1740 GEN 06/30/21 FY2021 CLOSE/OPEN FY21/22		3,170,066.38			
17 1740 GEN 06/30/21 FY2021 CLOSE/OPEN FY21/22			500,000.00		
18 1740 GEN 06/30/21 FY2021 CLOSE/OPEN FY21/22		500,000.00			
19 5 YEC 06/30/21 CLOSEREV/EXP TO FUND BALANCE			1,259,094.16		
TOTALS FOR FUND 100 GENERAL FUND	-16,900,139.43	4,924,007.38	5,776,722.24	-852,714.86	-17,752,854.29
REPORT TOTALS	-16,900,139.43	4,924,007.38	5,776,722.24	-852,714.86	-17,752,854.29

System Generated General Fund Trial Balance - Assets

ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
100 -1020 PETTY CASH	1,250.00	.00	.00	.00	1,250.00
100 -1040 CASH	52,088,224.42	257,367,980.29	253,381,126.24	3,986,854.05	56,075,078.47
100 -1210 PERS PROP TAXES REC 2020	165,374.89	8,315,790.11	8,342,006.48	-26,216.37	139,158.52
100 -1211 PERS PROP TAXES REC 2021	-.01	4,751,516.80	4,574,862.23	176,654.57	176,654.56
100 -1213 PERS PROP TAXES REC 2013	70,953.11	.00	42.68	-42.68	70,910.43
100 -1214 PERS PROP TAXES REC 2014	68,640.74	.00	32.21	-32.21	68,608.53
100 -1215 PERS PROP TAXES REC 2015	85,304.69	.00	40.54	-40.54	85,264.15
100 -1216 PERS PROP TAXES REC 2016	6,452.75	.00	313.71	-313.71	6,139.04
100 -1217 PERS PROP TAXES REC 2017	98,097.67	.00	72.05	-72.05	98,025.62
100 -1218 PERS PROP TAXES REC 2008	117,430.66	2.44	169.42	-166.98	117,263.68
100 -1219 PERS PROP TAXES REC 2009	116,165.45	5,094.59	421.60	4,672.99	120,838.44
100 -1220 REAL ESTATE TAXES REC 2020	1,158,724.21	50,088.18	1,166,352.79	-1,116,264.61	42,459.60
100 -1220IE 2020 INC & EXP PENALTY	1,887.34	.00	1,887.11	-1,887.11	.23
100 -1221 REAL ESTATE TAXES REC 2021	.00	76,428,686.53	75,947,046.94	481,639.59	481,639.59
100 -1221IE 2021 INC & EXP PENALTY	.00	27,650.00	26,950.00	700.00	700.00
100 -1222 REAL ESTATE TAXES REC 2012	.00	4,685.32	4,685.32	.00	.00
100 -1223 REAL ESTATE TAXES REC 2013	.00	4,805.10	4,805.10	.00	.00
100 -1227 REAL ESTATE TAXES REC 2017	-7.01	.00	.00	.00	-7.01
100 -1228 REAL ESTATE TAXES REC 2008	-104.73	7,800.94	7,799.57	1.37	-103.36
100 -1229 REAL ESTATE TAXES REC 2009	28,817.80	63,738.80	83,241.02	-19,502.22	9,315.58
100 -1240 TAX LIENS RECEIVABLE	537,557.39	83,179.80	39,800.96	43,378.84	580,936.23
100 -1245 DEFRD REAL ESTATE TAX REC	121,027.92	35,003.85	9,490.42	25,513.43	146,541.35
100 -1254 TAXES IN LITIGATION REC	14,830.76	.00	.00	.00	14,830.76
100 -1260 MOTOR VEHICLE TAXES REC 2010	283,102.27	394,448.27	616,827.20	-222,378.93	60,723.34
100 -1261 MOTOR VEHICLE TAXES REC 2021	.00	3,384,383.75	3,196,840.25	187,543.50	187,543.50
100 -1265 MOTOR VEHICLE TAXES REC 2015	11,044.87	.00	130.94	-130.94	10,913.93
100 -1266					

System Generated General Fund Trial Balance - Receivables

ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
MOTOR VEHICLE TAXES REC 2016 100 -1267	18,794.90	.00	465.00	-465.00	18,329.90
MOTOR VEHICLE TAXES REC 2017 100 -1268	21,750.25	.00	814.49	-814.49	20,935.76
MOTOR VEHICLE TAXES REC 2008 100 -1269	30,792.67	91.25	6,462.12	-6,370.87	24,421.80
MOTOR VEHICLE TAXES REC 2009 100 -1311	55,708.87	3,590.22	31,336.50	-27,746.28	27,962.59
DEPT REC - AMBULANCE 100 -1312	1,140,536.82	5,559,753.15	5,252,513.66	307,239.49	1,447,776.31
DEPT REC - VETERANS BENFT 100 -1620	37,429.08	31,863.61	37,430.00	-5,566.39	31,862.69
DUE TO/FROM GENERAL FUND 100 -1910	-29,749,400.32	116,833,253.28	119,537,220.77	-2,703,967.49	-32,453,367.81
TAX POSSESSION/FORCLOSURE 100 -2010	28,482.68	.00	.00	.00	28,482.68
WARRANTS PAYABLE 100 -2120	.00	72,369,320.76	72,369,320.76	.00	.00
FEDERAL TAX WITH PAYABLE 100 -2121	26.18	5,639,229.23	5,639,255.41	-26.18	.00
MEDICARE/FICA TAX PAYABLE 100 -2130	5.92	1,774,430.77	1,774,436.69	-5.92	.00
STATE INCOME TAX PAYABLE 100 -2141	20.40	2,847,168.97	2,847,189.37	-20.40	.00
COUNTY RETIRE WITH PAYABL 100 -2142	-86,255.06	2,245,567.45	2,253,023.05	-7,455.60	-93,710.66
TEACHERS RETIRE WITH PAYB 100 -2151	-13,102.83	3,986,584.25	3,988,498.41	-1,914.16	-15,016.99
MEDICAL INSURANCE PAYABLE 100 -2153	-637,116.17	12,141,806.66	12,166,271.65	-24,464.99	-661,581.16
HLTH INS SAVING ACCT W/H 100 -2154	-480.89	232,466.78	232,370.63	96.15	-384.74
CHILDCARE DEDUCTION W/H 100 -2155	.00	54,215.44	54,215.44	.00	.00
OPT'L TERM LIFE AD&D (BTN MUT) 100 -2156	-58,920.82	225,910.13	228,906.44	-2,996.31	-61,917.13
PEBSCO WITHHOLD PAYABLE 100 -2157	.00	678,358.71	678,358.71	.00	.00
DENTAL DEDUCTION W/H 100 -2158	-96,265.13	478,898.02	466,204.30	12,693.72	-83,571.41
DISBLTY/PERM LIFE/CANCER (AHL) 100 -2159	-1,040.81	13,000.85	13,324.09	-323.24	-1,364.05
VOL LIFE/DISABILITY (COLONIAL) 100 -2160	-12,879.08	84,871.12	85,237.38	-366.26	-13,245.34
UNITED FUND WITH PAYABLE 100 -2162	.00	1,241.83	1,241.83	.00	.00
ICMA DEFERRED COMP WITH PAYABL 100 -2170	.00	28,599.00	28,599.00	.00	.00
TCHRS UNION DUES PAYABLE 100 -2171	.00	315,038.47	315,038.47	.00	.00
POLICE UNION DUES PAYABLE 100 -2172	-18.54	22,416.78	22,398.24	18.54	.00
SCHL CUSTODIAN UNION DUES	-43.00	22,126.00	21,934.50	191.50	148.50

System Generated General Fund Trial Balance - Liabilities

ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
100 -2173 D P W UNION DUES	.00	23,874.10	23,874.10	.00	.00
100 -2174 FIREMEN UNION DUES	-1,218.19	28,839.94	28,839.94	.00	-1,218.19
100 -2175 CLERICAL UNION DUES PAYAB	.00	26,202.58	26,202.58	.00	.00
100 -2180 ANNUITIES WITHDNG PAYABLE	.00	1,607,810.73	1,608,160.73	-350.00	-350.00
100 -2190 ATTACHMENT - NOT DOR/IRS	.00	495.59	495.59	.00	.00
100 -2191 ATTACHMENT WITHHOLDING - DOR	.00	2,976.00	2,976.00	.00	.00
100 -2192 ATTACHMENT - IRS	.00	432.75	432.75	.00	.00
100 -2195 VEHICLE/CLOTH ALLOWANCE	.00	15,375.96	15,375.96	.00	.00
100 -2210 RESV ABATE/EXEMP 2010	-584,464.49	47,768.81	.00	47,768.81	-536,695.68
100 -2211 RESV ABATE/EXEMP 2021	.00	237,318.40	650,000.00	-412,681.60	-412,681.60
100 -2214 RESV ABATE/EXEMP 2014	-241,700.07	9,490.42	.00	9,490.42	-232,209.65
100 -2215 RESV ABATE/EXEMP 2015	-436,307.10	.00	.00	.00	-436,307.10
100 -2216 RESV ABATE/EXEMP 2016	-506,005.86	.00	.00	.00	-506,005.86
100 -2217 RESV ABATE/EXEMP 2017	-714,758.30	.00	.00	.00	-714,758.30
100 -2218 RESV ABATE/EXEMP 2018	-670,837.28	7,799.57	.00	7,799.57	-663,037.71
100 -2219 RESV ABATE/EXEMP 2009	-576,438.23	63,718.97	.00	63,718.97	-512,719.26
100 -2520 ABANDONED PROP/UNCLAIMED	-13,768.57	1,130.75	.00	1,130.75	-12,637.82
100 -2611 DEFERRED REV-PROP TAXES	-2,216,379.25	9,344,234.60	9,498,677.62	-154,443.02	-2,370,822.27
100 -2614 DEFERRED REV-TAX LITIGTN	-14,830.76	.00	.00	.00	-14,830.76
100 -2615 DEFERRED REV-TAX LIENS	-537,557.39	39,800.96	83,179.80	-43,378.84	-580,936.23
100 -2616 DEFERRED REV-REAL ESTATE	4,031,040.36	77,490,889.69	76,552,859.99	938,029.70	4,969,070.06
100 -2617 DEF REV-TAX POSS/FORCLSR	-28,482.68	.00	.00	.00	-28,482.68
100 -2618 DEFRD REV-R E DEFERRED	-121,027.92	9,490.42	35,003.85	-25,513.43	-146,541.35
100 -2630 DEFERRED REV-MOTOR VEHICL	-421,193.83	3,852,876.50	3,782,513.49	70,363.01	-350,830.82
100 -2654 DEFERRED REV-DEPARTMENTAL	-1,177,965.90	5,289,943.66	5,591,616.76	-301,673.10	-1,479,639.00
100 -2660 DEFERRED REV-I&E PENALTY	-1,887.34	28,837.11	27,650.00	1,187.11	-700.23
100 -3211					

System Generated General Fund Trial Balance – Fund Equity

ACCOUNT ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
F/B RES FOR ENCUMBRANCE			1,253,941.00		1,253,941.00
F/B RES FOR NEXT FY TAX REVENU 100 -3214	-341.90	341.90	.00	341.90	.00
F/B RES FOR EXPENDITURE			500,000.00		500,000.00
F/B RESERVED FOR PETTYCSH 100 -3590	-1,250.00	.00	.00	.00	-1,250.00
UNDESIGNATED FUND BALANCE 100 -3910	-16,900,139.43	4,924,007.38	5,776,722.24	-852,714.86	-17,752,854.29
REVENUE CONTROL 100 -3930	.00	110,091,458.78	110,091,458.78	.00	.00
EXPENDITURE CONTROL 100 -3940	.00	108,512,533.18	108,512,533.18	.00	.00
ENCUMBRANCE CONTROL 100 -3945	.00	26,356,756.19	26,356,756.19	.00	.00
RESERVED FOR ENCUMBRANCES	.00	26,356,756.19	26,356,756.19	.00	.00
TOTALS FOR FUND 100 GENERAL FUND	.00	955,403,104.81	955,403,104.81	.00	.00
REPORT TOTALS	.00	955,403,104.81	955,403,104.81	.00	.00

Balance Sheet Checklist

UMAS FY2021 YEAR END CHECKLIST

Please enter the date of any upcoming meeting that will include appropriations from Free Cash and/or Retained Earnings. 10/18/2021

		YES	NO
1.	**Are the combined balance sheet template, system generated general fund trial balance and system generated general fund undesignated detail files uploaded to the balance sheet submission page in Gateway?**	X	
2.	Have all cash account balances as of June 30, 2021 been reconciled to the records of the treasurer or custodian?	X	
	If **NO**, please identify the amount of the variance.		
	General Ledger is **higher** ____ or **lower** ____		
3.	Does the detail of all receivables as of June 30, 2021 per the collector and treasurer equal the general ledger control accounts?	X	
4.	Are there any unrecorded property tax refunds due to taxpayers as of June 30, 2021?		X
	If **YES**, please identify any refunds due to taxpayers.		
5.	Have you accrued property tax revenue on your combined balance sheet?		X
	If **YES**, please ~~indicate the amount~~.		
6.	Do the amounts due to and due from offset?	X	
7.	Have all payables and encumbrances been recorded, including accrued payroll?	X	
	If **NO**, please indicate the account and amount.		

Balance Sheet Checklist

8.	Have all votes from free cash and retained earnings been recorded? If **NO**, please indicate the source and amount.		
		Free Cash	Retained Earnings
9.	Report the FY2021 estimated local receipts from page 3 of the FY2021 tax recap and the FY2021 actual local receipts that have been or will be reported on page 3 of the FY2022 tax recap. Do not include water, sewer or other receipts treated as special revenue. Report receipts net of refunds.		
	Estimated local receipts		8,499,476
	Actual local receipts		9,760,260
	Variance		1,260,784
10.	Report the type and amount of any other actual revenue received that is **not included in item #9**. Do not include water, sewer or other receipts treated as special revenue or tax title/foreclosure receivable related amounts.		
	Roll-Back Taxes		117,211
	Total		117,211
11.	Report the FY2021 estimated cherry sheet receipts and the FY2021 actual cherry sheet receipts.		
	Estimated cherry sheet receipts (net of cherry sheet offsets - Do not include MSBA funds)		9,795,679
	Actual cherry sheet receipts		9,809,797
	Variance		14,118

Balance Sheet Checklist

12. Report other financing sources and/or transfers from other funds (general fund only).

Type	Budgeted	Actual
CC - Indirect Costs	-	31,400
Grant - State 911 Reimbursment	-	8,414
Circuit Breaker Over Revenue FY2021	-	38,147
Total	-	77,961

13. Report other financing uses and/or transfers to other funds (general fund only).

Type	Budgeted	Actual
Total	-	-

14. Report the total of all **unencumbered/unexpended** appropriation balances.

1,639,016

Balance Sheet Checklist

15. a) Report the amount of Free Cash certified as of 7/1/20 and all amounts voted from it between 7/1/20 and 6/30/21 in Column A and the date of the votes in column B. Report the amount of Free Cash in fund balance reserved for expenditures in column C. If there are any amounts other than Free Cash or Overlay Surplus included in fund balance reserved for expenditures on the 6/30/21 balance sheet, provide a description in other and the amount in column C. **The total 6/30/21 fund balance reserved for expenditures line must equal the amount in fund balance reserved for expenditures on the balance sheet.**

	A	B		C
Amount Certified 7/1/20	13,160,890	Date Of Vote	Fund Balance Reserved For Expenditures Detail	
Less Votes For FY2021	58,983	9/29/2020	Free Cash	500,000
Less Votes For FY2021	1,128,937	11/7/2020	Overlay Surplus	
Less Votes For FY2021	1,253,941	11/7/2020	Other:	
Less Votes For FY2021			Other:	
Less Votes For FY2021			Other:	
Less Votes For FY2022	500,000	5/15/2021	Other:	
Less Votes For FY2022			**6/30/21 FB Reserved For Expenditures**	500,000
Less Votes For FY2022				
Less Votes For FY2022				
Less Votes For FY2022				
Ending Balance	10,219,029			

Closes to undesignated Fund Balances

b) Report the balance of the unappropriated retained earnings certified as of 7/1/2020 and provide 6/30/21 fund balance reserved for expenditures detail for each enterprise fund in the #15 detail tab using the same methodology.

16. Report the amount of **unappropriated** overlay surplus closed to undesignated fund balance.

-

Balance Sheet Checklist

17.	Please upload any requests for reimbursement signed on or before September 30th supporting Chapter 90 deficit account balances for which funds were received after September 30th to the balance sheet checklist page in Gateway.			
			YES	NO
18.	City/Town Self-Insurance for Employees and Retirees Health			
	a) Is there a self-insurance plan for FY2022?			X
	b) Is there a self-insurance plan for FY2021?			X
	If **YES**, for FY2021 please indicate:			
	a) deductible per claim for stop-loss policy			
	b) total claims paid in FY2021			
	c) Incurred But Not Reported (IBNR) accrued at 6/30/2021			
19.	City/Town Self-Insurance for Other (Specify)			
	a) Is there a self-insurance plan for FY2022?			X
	b) Is there a self-insurance plan for FY2021?			X
	If **YES**, for FY2021 please indicate:			
	a) deductible per claim for stop-loss policy			
	b) total claims paid in FY2021			
	c) Incurred But Not Reported (IBNR) accrued at 6/30/2021			
20.	Are you a member of a regional or county self-insurance plan?			X
	If **YES**, for FY2021 please indicate:			
	a) Name of group:			
	b) Name of plan administrator and contact number:			
21.	Will the city or town have an audit for FY2021?		X	
	If **YES**, please indicate the name of the CPA Firm:			
	Scanlon & Associates LLC			

Balance Sheet Checklist

Enterprise Fund:	Water		Fund Balance Reserved For Expenditures Detail	
Amount Certified 7/01/20	2,019,976	Date Of Votes	Retained Earnings	197,334
Less Votes For FY2021	185,000	11/7/2020	Other:	
Less Votes For FY2021			Other:	
Less Votes For FY2022	197,334	5/15/2021	Other:	
Less Votes For FY2022			Other:	
Ending Balance	1,637,642		**6-30-21 FB Reserved For Expenditures**	197,334

Enterprise Fund:	Sewer		Fund Balance Reserved For Expenditures Detail	
Amount Certified 7/01/20	3,118,410	Date Of Votes	Retained Earnings	1,997,334
Less Votes For FY2021	280,000	11/7/2020	Other:	
Less Votes For FY2021			Other:	
Less Votes For FY2022	1,997,334	5/15/2021	Other:	
Less Votes For FY2022			Other:	
Ending Balance	841,076		**6-30-21 FB Reserved For Expenditures**	1,997,334

Enterprise Fund:	Country Club		Fund Balance Reserved For Expenditures Detail	
Amount Certified 7/01/20	123,564	Date Of Votes	Retained Earnings	25,000
Less Votes For FY2021	90,709	11/7/2020	Other:	
Less Votes For FY2021			Other:	
Less Votes For FY2022	25,000	5/15/2021	Other:	
Less Votes For FY2022			Other:	
Ending Balance	7,855		**6-30-21 FB Reserved For Expenditures**	25,000

Total matches CBS 2,219,668

Treasurer's Year-End Cash Report

PART I

A. Cash and Checks in Office	250.00
B. Non-Interest Bearing Checking Account	1,431,425.00
C. Interest Bearing Checking Account	58,396,703.42
D. Liquid Investments	0.00
E. Term Investments	0.00
F. Trust Funds	22,108,435.92
Total: Cash and Investments	**81,936,814.34**

Figures must tie to the Treasurer's excel template.

PART II

Accountant/Auditor:

I hereby certify that the foregoing schedule, setting forth the total cash in the custody of the Treasurer,

- (●) Is in agreement with the general ledger controls
- ( ) Is not yet in agreement but efforts are being made to reconcile the differences

Current Documents

Name	Is Community Visible	Action
Annual cash report to the DOR 2021	☑	

Cash Reconciliation Report

Total Treasurer's Cash and Investments (6/30 year-end report)	***81,936,814.00***
Other trust funds not in custody of Treasurer	0.00
Total Cash and Investments	***81,936,814.00***
Accountant's/Auditor's Cash and Investments (PER BALANCE SHEET)	
General Fund	23,622,961.00
Special Revenue Funds	13,255,690.00
Capital Projects Funds	10,583,639.00
Enterprise Funds	8,614,039.00
Trust and Agency Funds	21,361,265.00
Total per general ledger	***77,437,594.00***
Reconciling Items (specify)	
Warrants Payable	4,500,221.00
Petty Cash	(1,000.00)
	0.00
	0.00
	0.00
	0.00
	0.00
Total Adjusted Accountant's/Auditor's Cash and Investments	***81,936,814.00***
Variance	0.00

Must tie to CBS all funds.

Unreconciled variances are a hit to free cash!

Outstanding Receivables Report

		Detail per Treasurer/Collector	Balance per General Ledger	Variance
Personal Property Taxes				
Levy of 2021		176,655.00	176,655.00	0.00
Levy of 2020		139,159.00	139,159.00	0.00
Levy of 2019		120,838.00	120,838.00	0.00
Levy of 2018		117,264.00	117,264.00	0.00
Levy of Prior Years		328,948.00	328,948.00	0.00
Total		**882,864.00**	**882,864.00**	0.00
Real Estate Taxes				
Levy of 2021		481,640.00	481,640.00	0.00
Levy of 2020		42,460.00	42,460.00	0.00
Levy of 2019		9,316.00	9,316.00	0.00
Levy of 2018		-103.00	-103.00	0.00
Levy of Prior Years		-7.00	-7.00	0.00
Total		**533,306.00**	**533,306.00**	0.00
Deferred Property Taxes				
Deferred Property Taxes		146,541.00	146,541.00	0.00
Taxes in Litigation				
Taxes in Litigation		14,831.00	14,831.00	0.00
Motor Vehicle Excise				
Levy of 2021		187,544.00	187,544.00	0.00
Levy of 2020		60,723.00	60,723.00	0.00
Levy of 2019		27,963.00	27,963.00	0.00
Levy of 2018		24,422.00	24,422.00	0.00
Levy for Prior Years		50,180.00	50,180.00	0.00
Total		**350,832.00**	**350,832.00**	0.00

Recommend Reporting General Fund Receivables Only

Outstanding Receivables Report - Continued

Tax Liens/Tax Title				
Tax Liens/Tax Title		580,936.00	580,936.00	0.00
Tax Foreclosures/Tax Possessions				
Tax Foreclosures/Tax Possessions		28,483.00	28,483.00	0.00
Other Excise Taxes				
Boat Excise		0.00	0.00	0.00
Farm animal excise		0.00	0.00	0.00
Other:	Ambulance	1,447,776.00	1,447,776.00	0.00
Other:	Veterans Benefits	31,863.00	31,863.00	0.00
User Charges Receivables				
Water		201,235.00	201,235.00	0.00
Sewer		221,545.00	221,545.00	0.00
Other	Water Tax Liens	15,258.00	15,258.00	0.00
Other	Water Added to Taxes	4,953.00	4,953.00	0.00
Other:	Sewer Tax Liens	1,898.00	1,898.00	0.00
Other:	Sewer Added to Taxes	5,906.00	5,906.00	0.00

Recommend Reporting General Fund Receivables Only

Recommend Reporting SRF, EF, Trust, & Agency Receivables Here

Statement of Indebtedness

Long Term Debt - Inside Debt Limit	33,227,577.00
Long Term Debt - Outside Debt Limit	52,567,680.00
Total Long Term Debt	**85,795,257.00**
Total Short Term Debt	62,367,439.00
Total Long Term and Short Term Debt	**148,162,696.00**
Total Authorized and Unissued Debt	35,588,037.00

Figures must tie to the SOI excel template and CBS all funds.

Current Documents

Name	Is Community Visible	Action
DOR Statement of Indebtedness FY 21 SOI2021 (1)	☑	

Snow and Ice Data Sheet

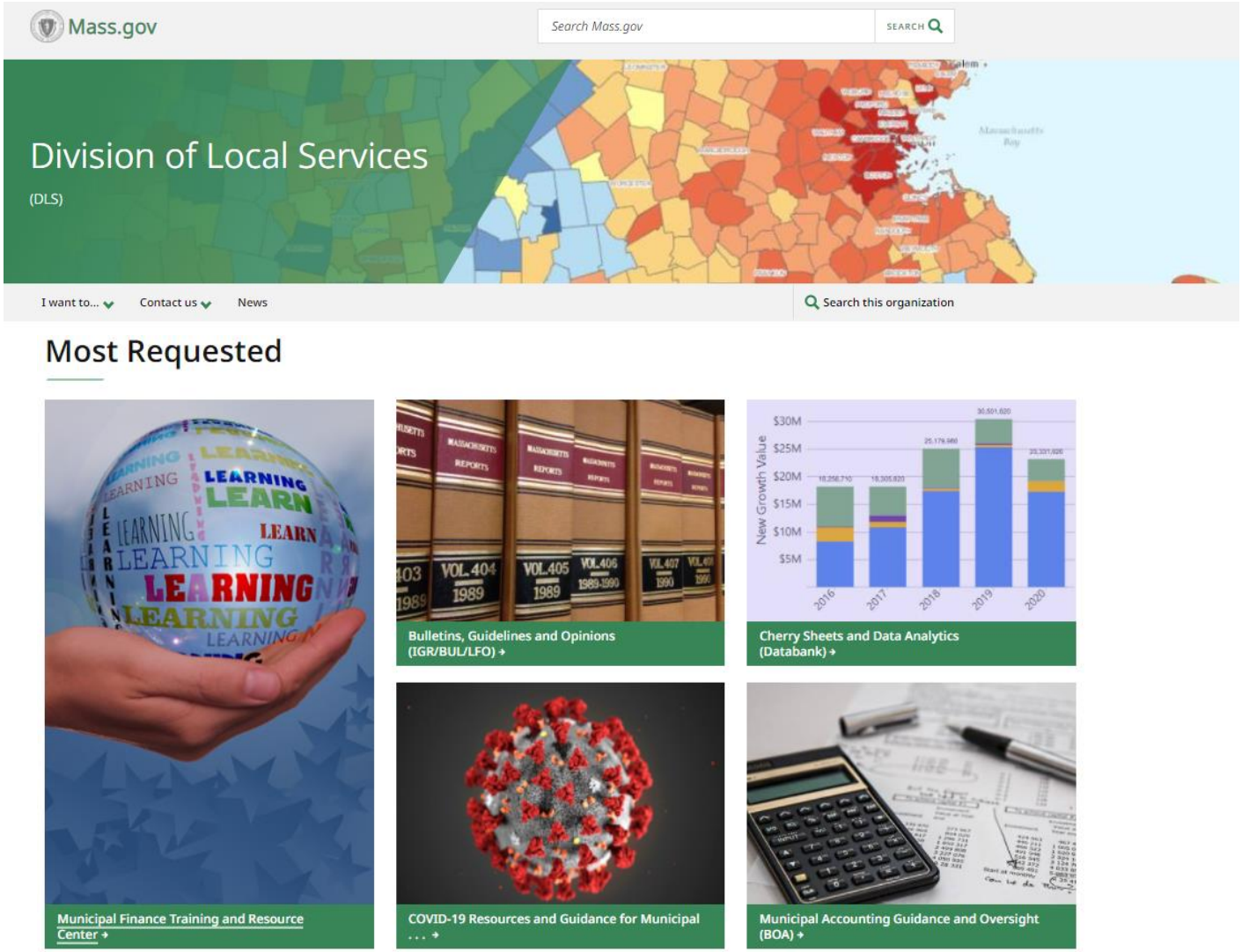
Original budget must be greater than or equal to PY budget in order to deficit spend.

Original Budget / PFY Original Budget	673,636.00	673,636.00
Supplemental Appropriations and transfers into snow and ice	0.00	
Expenditures and encumbrances charged to the appropriation	668,271.00	
State reimbursements received and date received	0.00	
Date		
Federal Reimbursements received and date received	0.00	
Date		
Deficits reported on the Balance Sheet as of 2021	0.00	

Free Cash Form Miscellaneous Items

- ❑ Check to make sure all balance sheet information ties out
- ❑ Ensure proper signatures on each form
- ❑ Make sure you have hit Submit on each Gateway form and the Balance sheet submission page
- ❑ Email or call your field Rep after you hit Submit so they are aware of the submission

Municipal Finance Training – Mass.gov/DLS



Commonwealth of Massachusetts

Division of Local Services

Supporting a Commonwealth of Communities

Bureau of Accounts:

Free Cash Forms