

TOWN OF AGAWAM

Fiscal Year 2018 Annual Report

7/1/17- 6/30/18

Prepared By:

Cheryl St. John, Town Auditor

Index

1 Combined Balance Sheet
2 Cash Balance by Fund
3 Analysis of General Fund Balance
4 Debt Schedule
5 Free Cash and Retained Earnings Schedule
6 Transfers In/Out
7 Enterprise Fund Balance Sheet
8 Enterprise Fund Surplus/Deficit
9 Special Revenue Funds - Town
10 Special Revenue Funds - School
11 Capital Project Funds
12 Enterprise Funds
13 Trust Funds
14 Agency Funds
15 Fund Totals
16 Local Receipts Estimated vs. Actual Revenue
17 Miscellaneous Non-Recurring Local Receipts-Itemized
18 Tax Levy-Estimated vs Actual Revenue
19 Cherry Sheet-Estimated vs Actual Revenue
20 State Revenue Other-Estimated vs Actual Revenue
21 State Charges and Assessments-Estimated vs Actual
22 Total Receipts Less State Charges and Assessments
23 General, School, Water, Wasterwater and Golf Fund Expense Summary
24 Real Estate Accounts Receivable
25 Personal Property Accounts Receivable
26 Motor Vehicle Accounts Receivable
27 Water and Sewer Accounts Receivable
28 Tax Lien Accounts Receivable
29 Other Receivables

Town of Agawam
Combined Balance Sheet
All Funds
June 30, 2018

Assets:	General Fund	Special Revenue	Capital Projects	Enterprise Fund	Internal Service Fund	Trust	Agency	LTDAG	Totals
Cash and Short Term Investments	$ 31,346,653	$ 10,986,360	$ 1,646,465	$ 7,697,917	$ 1,025,986	$ 6,170,283	$ 1,189,527	$ -	$ 60,063,190.81
Receivables:									
Real Estate	736,623								$ 736,623.44
Personal Property	80,110								$ 80,109.71
Liens	461,672								$ 461,672.10
Motor Vehicle Excise Tax	841,195								$ 841,195.43
User Charges	-			1,675,478					$ 1,675,478.22
Intergovernmental	-		2,071,926						$ 2,071,926.10
Other	335,591	(33,514)					278,498		$ 580,575.67
Total Receivables	$ 2,455,192	$ (33,514)	$ 2,071,926	$ 1,675,478	$ -	$ -	$ 278,498	$ -	$ 6,447,580.67
Amts to be Provided for retirement of general long-term obligation								25,144,829	$ 25,144,828.63
Total Assets	**$ 33,801,844**	**$ 10,952,846**	**$ 3,718,392**	**$ 9,373,395**	**$ 1,025,986**	**$ 6,170,283**	**$ 1,468,025**	**$ 25,144,829**	**$ 91,655,600.11**
Liabilities:									
Warrants Payable	$ 736,275	$ 173,406	$ 114,907	$ 216,621	$ -	$ 63	$ 449	$ -	$ 1,241,721.91
Accounts Payable	4,933,756	383,256							$ 5,317,011.20
Accrued Payroll									$ -
Accrued Liabilities							134,405		$ 134,405.26
Payroll Witholding	874,935								$ 874,934.92
Reserve for Abatements	4,700,258								$ 4,700,257.56
Other Liabilities	31,744			232,093					$ 263,837.04
Def Revenue - Prop Tax	(2,471,907)	(33,514)	2,071,926	1,675,478			278,498		$ 1,520,481.63
Def Revenue - Other									$ -
Bonds and Notes Payable								25,144,829	$ 25,144,828.63
Total Liabilities	**$ 8,805,061**	**$ 523,148**	**$ 2,186,833**	**$ 2,124,192**	**$ -**	**$ 63**	**$ 413,352**	**$ 25,144,829**	**$ 39,197,478.15**
Fund Balance:									
Reserved:									
Res for Encumbrances	2,174,513			1,213,357					$ 3,387,869.15
Reserved - Other	14,119	2,461,229		1,500					$ 2,476,847.21
Non Expendable Trust						398,131			$ 398,131.07
Designated:									$ -
Designated for subsequent year expenditures	3,685,000			1,240,121					$ 4,925,121.00
Unreserved:									
Retained Earnings				4,794,226					$ 4,794,225.55
Unreserved and Undesignated Fund Balance	19,123,152	7,968,470	1,531,559		1,025,986	5,772,089	1,054,672		$ 36,475,927.50
Total Fund Balance	**$ 24,996,783**	**$ 10,429,698**	**$ 1,531,559**	**$ 7,249,203**	**$ 1,025,986**	**$ 6,170,220**	**$ 1,054,672**	**$ -**	**$ 52,458,121.48**
Total Liabilities and Fund Balance	**$ 33,801,844**	**$ 10,952,846**	**$ 3,718,392**	**$ 9,373,395**	**$ 1,025,986**	**$ 6,170,283**	**$ 1,468,025**	**$ 25,144,829**	**$ 91,655,599.63**

TOWN OF AGAWAM
CASH BALANCE BY FUND
JUNE 30 2018

	FUND	AMOUNT
10	SCHOOL DEPARTMENT	$ (519,647,956.02)
11	SCHOOL TRANSPORTATION	$ (31,195,030.25)
100	GENERAL FUND	$ 582,189,638.85
	SUBTOTAL GENERAL FUND	$ 31,346,652.58
200	ANNIE SULLIVAN	$ 913.18
201	BEAUTIFICATION	$ 27,757.51
202	CABLE TELEVISION	$ 555,479.46
204	COUNCIL ON AGING	$ 5,867.23
206	COA MEALS ON WHEELS	$ 44,166.45
207	COA MEMORIAL FUND	$ 1,130.24
208	COA NUTRITION	$ 6,370.51
210	ANIMAL CONTROL	$ 165,880.37
211	EMERGENCY FUEL FUND	$ 3,655.08
212	GAZEBO BUILDING	$ 149.79
213	HEALTH DEPARTMENT	$ 50.00
214	LIBRARY	$ 234,759.66
218	PARKS AND RECREATION	$ 96,050.21
219	PERRY LANE DAY CAMP	$ 172,808.17
220	PLANNING BOARD	$ 73,885.11
221	TRANSPORT NETWORK RIDE ASSESSMENT	$ 2,091.80
222	RUTH TIERNEY	$ 25.00
223	TUCKAHOE RENTAL	$ 213,258.02
224	VETERANS COUNCIL	$ 24,251.61
226	WETLANDS FEES	$ 32,000.00
228	FIRE AMBULANCE	$ 1,353,127.36
230	LIBRARY EXPANSION	$ 1,302.24
231	FIRE GIFT	$ 14,401.57
232	POLICE ACCIDENT	$ 28,861.60
233	POLICE DARE	$ 5,664.00
234	POLICE DEPARTMENT	$ 47,366.48
235	COMMUNITY POLICING	$ 22,523.31
236	DA DRUG FORFEITURE	$ 19,865.18
237	ARTS AND HUMANITIES	$ 15,253.67
238	COA GIFT	$ 4,061.67
239	COFA ELDER AFFAIRS	$ 34.01
241	LIBRARY HEALTH	$ 10,874.96
245	TREE PLANTING	$ 1,526.57
247	INSURANCE DAMAGE	$ 130,047.39
249	SAFE GRANT	$ 430.04
250	SUMMER SCHOOL	$ 45,952.17
251	ADULT EDUCATION	$ 16,957.11
252	SH ART REVOLVING	$ 5,817.00
253	EARLY CHILDHOOD TUITION	$ 97,692.30
254	HIGH SCHOOL ACTIVITIES	$ 140,292.06
255	LOST BOOKS	$ 45,193.31
256	SCHOLARSHIP FUND	$ 2,427.98
257	SCHOOL ATHLETICS	$ 62,575.89
258	DISTRICT WIDE GIFT	$ 3,171.24
259	SCHOOL LUNCH	$ 186,136.62
260	TEACHER QUALITY	$ (26,288.38)
261	SCHOOL GIFT	$ 1,172.90
262	17 G240 CARRYOVER SPED 94-142	$ 626.03
263	17 EARLY CHILDHOOD SPED ENTITLEMENT	$ 76.22
264	SPED 94-142 (240)	$ 58,606.13
265	CFCE	$ (14,441.58)
266	TITLE I CARRYOVER	$ (1,242.33)
267	QUALITY KINDERGARTEN	$ (973.99)
268	DRUG FREE SCHOOLS	$ 0.20
269	QUALITY FULL DAY K	$ (695.18)
270	SPED ARRA	$ 564.45
271	STREAMLINE DATA MGT	$ 0.37
272	TITLE III	$ (682.22)
273	ACADEMIC SUPPORT	$ 264.29
274	EARLY CHILDHOOD PROGRAM IMPROV	$ (0.20)
275	TITLE I	$ (62,102.85)
276	TITLE III	$ 1.05
277	TITLE 1 (305)	$ 19,348.10
278	17 SPECIAL SUPPORT	$ (623.96)
279	16/17 CARRYOVER EEC ALLOC	$ 882.34
280	SPED ENTITLEMENT	$ (146,080.59)
281	TITLE I	$ 4,226.09
282	17 TITLE IIA EDUC QUAL	$ (2,852.73)
283	ACADEMIC SUPPORT	$ (0.73)
284	TITLE V DFS	$ 369.41
285	SPED CIRCUIT BREAKER	$ 830,600.79
286	SFSF CARRYOVER	$ 0.20
287	SCHOOL AGED CHILDCARE	$ 637,993.21
288	TITLE IIA	$ 0.33
289	COORDINATED FAMILY & COM	$ 11,621.28
290	RTTT	$ 12,634.70
291	17/18 YOUTH OPIOID PREVENTION	$ 6,391.40

	FUND	AMOUNT
659	FY13 DEPT TR & EMERG MED DISP	$ 1,218.46
662	STATE 911 DEPT FY18 TRNG EMD	$ (437.62)
663	FY14 ST 911 DEPT SUP & INC GRANT	$ 184.33
667	FY14 STATE 911 DEPT TR EMD	$ 217.50
668	COMMUNITY DEVELOPMENT BLOCK GRANT	$ 24,468.50
669	MA GAMING COMMISSION GRANT	$ 691.00
671	STUDENT AWARE FIRE EDUCATION	$ 7,114.97
673	ROUTE 87/187 INTERSECTION	$ (66,104.58)
674	SCHOOL SAFETY AND SECURITY	$ 12,808.90
677	FY15 911 TRAINING EMD COMP GRANT	$ (15,202.11)
680	FY15 EMPG GRANT	$ 60.00
681	15-16 HMEP GRANT	$ 0.75
682	FY16 SUPPORT & INCENTIVE GRANT	$ 8,714.47
683	EOPPS GRANT	$ 1,479.88
684	FY16 911 TRAINING EMD REG COMP	$ (39,650.54)
686	2016 EARLY VOTING GRANT	$ 4,878.00
688	FY17 STATE 911 PSAP REG EMERG	$ 2,700.05
689	OVERFLOW TRASH BAGS	$ 27,189.77
	SUBTOTAL SPECIAL REVENUE FUND	$ 10,986,359.78
301	SCHOOL ROOF	$ 3,423.66
302	WATER REHABILITATION SYST	$ 1,498.46
303	N. AGAWAM REVITALIZATION	$ 2,471.66
304	INDUSTRIAL PARK DEVELOPMENT	$ 2,085.27
305	AERIAL PLATFORM TRUCK	$ 3,088.00
306	F H SOUTH WEST AREA SEWERS	$ 26,616.80
308	N. AGAWAM REVITALIZATION	$ 14,262.54
312	GOLF COURSE IRRIGATION	$ 8,575.43
314	MAIN STREET WATER MAIN	$ 121,970.49
315	FIRE HEADQUARTERS	$ 266.31
321	PLAYSCAPE GIFT ACCOUNT	$ 1,512.38
323	CAMPBELL DR/FLORIDA DR SP	$ 31,826.87
324	PUBLIC LIBRARY EXPANSION	$ 105,890.69
326	RT 187 WATER MAIN	$ 675,537.17
327	CHAPTER 90	$ (177,690.95)
329	AHS LIBRARY EXPANSION	$ 1,562.84
330	MAIN STR PWED	$ (212.04)
331	DPW FACILITY ACQUISITION	$ 43,631.72
332	PHASE II STORMWATER	$ 10,875.24
334	MIDDLE & JUNIOR HIGH REPAIRS	$ 18,587.55
335	MODULAR CLASSROOM	$ 21,810.79
336	FIRE PUMPER TRUCKS	$ 828.00
338	PERRY LANE POOL	$ 5,416.97
340	SANITARY SEWERS	$ 133,072.03
341	BLDG MAINT STORAGE BLDG	$ 460.00
342	TOWN TELEPHONE SYSTEM	$ 240.24
343	JR HIGH GREEN REPAIR PROGRAM	$ 0.04
344	NORTHWESTFIELD ST WATER MAIN	$ 230,242.75
345	HIGH SCHOOL TRACK FIELD LOCKER FACILITY	$ 37,531.82
346	SPRING SUFFIELD WATER MAIN	$ (27,860.64)
347	INFILTRATION INFLOW ANALYSIS	$ 25,444.00
348	UNDERGROUND STORAGE TANK	$ 28,926.72
349	RECYCLING & GARBAGE CARTS	$ 50,476.19
350	BOILER ROBERTA DOERING SCHOOL	$ 11,911.93
351	FIRE ENGINE FLEET IMPROVEMENT	$ 92,129.00
352	DPW FACILITY ACQUISITION	$ 140,055.50
	SUBTOTAL CAPITAL PROJECTS FUND	$ 1,646,465.43
225	WASTEWATER	$ 1,981,598.84
601	WATER	$ 5,469,178.87
652	MUNICIPAL GOLF COURSE	$ 247,139.28
	SUBTOTAL ENTERPRISE FUND	$ 7,697,916.99
735	WORKER'S COMP TRUST FUND	$ 1,025,985.77
	SUBTOTAL INTERNAL SERVICE FUND	$ 1,025,985.77
700	CONSERVATION COMMISSION	$ 15,298.02
704	STABILIZATION	$ 4,272,517.90
707	FH CEMETERY GEN CARE	$ 7,990.20
708	FH CEMETERY PERP CARE	$ 2,859.48
710	INSTRUCTIONAL TRUST	$ 148,332.86
720	CHARLES P. DAVIS LIBRARY	$ 267,546.79
721	CHARLES P. DAVIS LIBRARY	$ 50,913.06
722	CLARA WILLIAMS NURSING	$ 6,459.01
723	DESIREE A PYNE CHARITY	$ 13,656.95
724	FAOLIN PIERCE SCHOLARSHIP	$ 196,565.06
725	FH CEMETERY	$ 1,556.75
726	LYDIA ROBERTS CEMETERY	$ 4,567.27
727	MAPLE GROVE CEMETERY	$ 20,612.26
728	MARY A PHELON LIBRARY	$ 7,154.46
729	MARY E PHELON SCHOOL	$ 67,417.52
730	MINERVA DAVIS TRUST	$ 83,253.60
731	MINERVA DAVIS LIBRARY	$ 192,295.80

292	INCLUSIVE PRESCHOOL LEARNING	$	(0.09)
293	MMSI	$	(55.11)
294	INCLUSIVE PRESCHOOL	$	0.01
295	TITLE III CVR	$	(60,916.69)
296	NON RESIDENT TUITION	$	130,042.04
297	TITLE II CRV	$	(9.89)
298	SCHOOL CHOICE	$	1,117,339.99
299	Community Integration Challenge	$	4,125.00
325	TITLE V SEPTIC	$	21,333.71
602	COMPOST BINS	$	186,043.69
603	CCC INFO TECHNOLOGY GRANT	$	510.00
604	SCHOOL ST ATHLETIC FIELDS	$	164.04
607	CATV DATA SUPPORT GRANT	$	164.46
608	CATV PEG ACCESS GRANT	$	68,259.19
610	SR CENTER EXPANSION	$	4,125.46
611	CPA SURCHARGE FUND	$	3,567,005.31
614	PARK & REC GIFT FUND	$	81,318.14
615	EMERGENCY MGT DEPARTMENT	$	3,143.09
616	HANDICAPPED PARKING FINES	$	3,657.07
617	MUNICIPAL RECYCLING GRANT	$	35,859.26
619	SAFE GRANT	$	2,584.84
620	VACINATION FUND	$	132,318.52
626	FIRE CODE VIOLATION FUND	$	3,400.00
627	PYNCHON POINT	$	33.00
628	LIBRARY STATE AID	$	104,990.00
629	2008 HEALTH CAPACITY BUILDING GRANT	$	23,172.15
630	FED DRUG ENF ASSET FORFEIT	$	310,612.07
632	COPS SECURE OUR SCHOOLS	$	(5,413.50)
633	STREET OF FLAGS VETERANS	$	1,365.24
634	BULLET PROOF VESTS	$	6,431.48
636	SCHOOL STREET GIFT	$	1,246.11
637	FY18 911 PSAP REG EMERG S & I	$	(620.00)
639	SECURE OUR SCHOOLS	$	(0.50)
641	EMERGENCY PERF GRANT	$	28.00
642	911 TRANING GRANT	$	(338.00)
643	FY11 STATE 911 DEPT SUPT INCE	$	0.84
644	MILITARY/VET CARE	$	3,824.45
646	FY12 STATE DEPT SUPPORT	$	567.79
647	FY12 STATE 911 DEPT TRAINING	$	(3,842.87)
650	OSTERMAN LIBRARY GRANT	$	7,215.26
651	GREEN COMMUNITIES GRANT	$	12,519.58
655	NATIONAL NIGHT OUT	$	1,485.38
656	PRIVATE GRANT	$	685.00
658	FY13 STATE 911 SUPP & INC	$	154.65
732	OLD CEMETERY FUND	$	7,838.85
733	THELMA MEADON LIBRARY	$	15,951.62
734	WHITING STREET FUND	$	4,861.80
736	BRADWAY LIBRARY GIFT	$	60,583.15
737	OPEB TRUST	$	713,287.07
738	DAVID MAJORIE SHERMAN ENDOWMENT	$	8,763.81
800	DEFERRED COMPENSATION	$	44,700.00
801	PERFORMANCE DEPOSITS	$	1,720.36
802	PLANNING BOARD FORFEITURE	$	214,049.96
803	POLICE W/C ESCROW	$	13,998.46
804	BOARD OF APPEALS	$	17,597.57
805	FISH AND GAME	$	29,537.49
806	FIRE OUTSIDE DETAIL	$	59,758.98
807	POLICE OUTSIDE DETAIL	$	650,582.81
808	MEMORIAL BENCH ESCROW	$	2,273.42
809	CH 61A FILING FEES	$	983.75
810	BUILDING MAINTENANCE O/S DET	$	(19,951.11)
811	FIREARMS ESCROW	$	174,275.28
	SUBTOTAL TRUST AND AGENCY FUND	$	7,359,810.26
	TOTAL GENERAL LEDGER	$	60,063,190.81

TREASURER BANK BALANCE		
CASH AND CHECKS IN OFFICE	$	-
NON INTEREST BEARING CHECKING ACCOUNTS	$	-
INTEREST BEARING CHECKING ACCOUNTS	$	7,648,758.14
LIQUID INVESTMENTS	$	43,912,691.88
TERM INVESTMENTS	$	896,836.38
TRUST FUNDS	$	7,391,253.85
TOTAL BANK BALANCE PER TREASURER	$	59,849,540.25
PETTY CASH	$	3,575.00
TREASURER RECONCILING ITEMS		
TRUSTEES CASH	$	4,117.58
PEOPLES Collector	$	159,498.99
PEOPLES CPA	$	189.90
PEOPLES DEPUTY	$	19,665.17
UNIBANK DEPUTY	$	16,258.96
UNIBANK UNIPAY	$	1,437.74
UNIBANK QUICKPAY	$	8,268.22
TIMING GOLF TAX	$	639.00
VOIDS		
RECONCILED BALANCE PER TREASURER	$	60,063,190.81
Difference	$	-

TOWN OF AGAWAM
ANALYSIS OF GENERAL FUND BALANCE
FISCAL YEAR 2018

DESCRIPTION		AMOUNT
BEGINNING BALANCE 7-1-17	$	23,771,878.26
REVENUES		90,174,912.68
EXPENDITURES		(88,239,608.62)
STATE CHARGES AND ASSESSMENTS		(748,540.00)
TRANSFERS TO OTHER FUNDS		(122,647.00)
TRANSFERS FROM OTHER FUNDS		160,788.00
CHANGE IN RESERVES		-
MISCELLANEOUS ADJUSTMENTS		-
ENDING BALANCE 6-30-18	$	24,996,783.32

TOWN OF AGAWAM
SCHEDULE OF DEBT SERVICE
FISCAL YEAR 2018
07/01/17- 06/30/18

ACCT	PURPOSE	ISSUED	TIME	RATE	MAT	AMOUNT ORIG ISSUE	7-1-17 BALANCE	NEW BORROWING	57600 PRINCIPAL	57610 INTEREST	TOTAL SERVICE	6-30-2018 BALANCE
16601	Library	12/1/2001	19	4.15%	11/1/2020	$ 4,250,000	$ 844,000.00	$ -	$ 220,000.00	$ 14,680.00	$ 234,680.00	$ 624,000.00
16601	Land Acquisition - DPW Facility	11/1/2003	15	3.43%	11/1/2018	$ 880,000	$ 110,000.00	$ -	$ 55,000.00	$ 3,602.50	$ 58,602.50	$ 55,000.00
16601	Title V Sewer	10/25/2000	20	0.00%	10/25/2020	$ 48,919	$ 5,434.00	$ -	$ 2,717.00	$ 203.78	$ 2,920.78	$ 2,717.00
16601	DPW Facility Alterations - 40%	10/1/2006	20	3.99%	4/1/2026	$ 1,176,800	$ 529,200.00	$ -	$ 58,800.00	$ 21,168.00	$ 79,968.00	$ 470,400.00
16601	Phase II Stormwater	11/23/2004	20	2.00%	8/1/2024	$ 290,953	$ 105,329.73	$ -	$ 10,896.18	$ 4,543.38	$ 15,439.56	$ 94,433.55
16601	Phase II Stormwater					$ 79,836	$ 48,335.00	$ -	$ 5,628.00	$ 910.42	$ 6,538.42	$ 42,707.00
16601	Fire Pumper Trucks (Principal)	12/1/2008	20	3.91%	12/1/2021	$ 630,000	$ 230,000.00	$ -	$ 50,000.00		$ 50,000.00	$ 180,000.00
16601	Senior Center	12/1/2008	19	4.12%	12/1/2027	$ 6,450,000	$ 3,730,000.00	$ -	$ 340,000.00	$ 150,940.00	$ 490,940.00	$ 3,390,000.00
16601	Perry Lane Pool	12/1/2008	14	3.91%	12/1/2022	$ 250,000	$ 90,000.00	$ -	$ 15,000.00	$ 3,393.75	$ 18,393.75	$ 75,000.00
16601	Bldg Maintenance Storage Bldg	6/15/2012				$ 123,000	$ 70,000.00	$ -	$ 5,000.00	$ 1,700.00	$ 6,700.00	$ 65,000.00
16601	Garbarge Toters	6/15/2018				$ 737,000		$ 737,000.00	$ -	$ -	$ -	$ 737,000.00
16601	Fire Engines	6/15/2018				$ 1,205,000		$ 1,205,000.00			$ -	$ 1,205,000.00
16601	DPW-Façade 40%	6/15/2018				$ 172,000		$ 172,000			$ -	$ 172,000.00
	Garbage Toters Ban					$ 739,786	$ 739,786.00	$ -	$ 739,786.00	$ 9,247.33	$ 749,033.33	$ -
	TOTAL TOWN						$ 6,502,084.73	$ 2,114,000.00	$ 1,502,827.18	$ 210,389.16	$ 1,713,216.34	$ 7,113,257.55
16601	School Project					$ 8,400,000	$ 930,000.00		$ 930,000.00	$ 13,950.00	$ 943,950.00	$ -
16601	High School Library	12/1/2001	19	4.15%	11/1/2020	$ 750,000	$ 145,000.00		$ 40,000.00	$ 2,500.00	$ 42,500.00	$ 105,000.00
16601	Middle School Roof	10/1/2006	20	3.99%	4/1/2026	$ 450,000	$ 198,000.00		$ 22,000.00	$ 7,920.00	$ 29,920.00	$ 176,000.00
16601	Jr. High/Middle School Repairs	10/1/2006	20	3.99%	4/1/2026	$ 120,000	$ 54,000.00		$ 6,000.00	$ 2,160.00	$ 8,160.00	$ 48,000.00
16601	Modular Classrooms	10/1/2006	20	3.99%	4/1/2026	$ 1,600,000	$ 720,000.00		$ 80,000.00	$ 28,800.00	$ 108,800.00	$ 640,000.00
16601	Jr. High Green Repair					$ 810,410	$ 560,000.00		$ 80,000.00	$ 18,480.00	$ 98,480.00	$ 480,000.00
16601	Athletic Facility	6/24/2016				$ 8,185,000	$ 7,675,000.00		$ 510,000.00	$ 156,770.00	$ 666,770.00	$ 7,165,000.00
16601	Roberta Doering Boiler	6/15/2018				$ 365,000	$ -	$ 365,000.00	$ -	$ -	$ -	$ 365,000.00
	TOTAL SCHOOL						$ 10,282,000.00	$ 365,000.00	$ 1,668,000.00	$ 230,580.00	$ 1,898,580.00	$ 8,979,000.00
	TOTAL GENERAL FUND						$ 16,784,084.73	$ 2,479,000.00	$ 3,170,827.18	$ 440,969.16	$ 3,611,796.34	$ 16,092,257.55
60142	DPW Facility Alterations - 30%	10/1/2006	20	3.99%	4/1/2026	$ 882,600	$ 396,900.00		$ 44,100.00	$ 15,876.00	$ 59,976.00	$ 352,800.00
60142	Northwestfield St Water Main					$ 6,000,660	$ 5,100,000.00		$ 300,000.00	$ 159,900.00	$ 459,900.00	$ 4,800,000.00
60142	DPW-Façade 30%	6/15/2018				$ 129,000	$ -	$ 129,000	$ -	$ -	$ -	$ 129,000.00
	TOTAL WATER						$ 5,496,900.00	$ 129,000.00	$ 344,100.00	$ 175,776.00	$ 519,876.00	$ 5,281,800.00
22542	Campbell/Florida Drive Sewer	12/1/2001	19	5.00%	11/1/2020	$ 490,000	$ 97,000.00		$ 25,000.00	$ 1,690.00	$ 26,690.00	$ 72,000.00
22542	CSO Project (Local Share) - Main Street Sewer	10/1/1999	20	5.25%	8/1/2019	$ 750,000	$ 164,000.00		$ 40,000.00	$ 2,880.00	$ 42,880.00	$ 124,000.00
22542	CSO Project Subloan	10/1/1999	20	3.27%	8/1/2019	$ 1,775,974	$ 359,316.30		$ 115,494.61	$ 16,634.69	$ 132,129.30	$ 243,821.69
22542	DPW Facility Alterations - 30%	10/1/2006	20	3.99%	4/1/2026	$ 882,600	$ 396,900.00		$ 44,100.00	$ 15,876.00	$ 59,976.00	$ 352,800.00
22542	Westfield River Force Main					$ 682,682	$ 433,428.80		$ 32,279.67	$ 8,345.78	$ 40,625.45	$ 401,149.13
22542	Feeding Hills Sewer	6/15/2012				$ 2,800,000	$ 2,050,000.00		$ 150,000.00	$ 49,700.00	$ 199,700.00	$ 1,900,000.00
22542	Storage Tanks	6/15/2018				$ 291,000		$ 291,000.00			$ -	$ 291,000.00
22542	Infiltration and Inflow Analysis	6/15/2018				$ 257,000		$ 257,000.00			$ -	$ 257,000.00
22542	DPW-Façade 30%	6/15/2018				$ 129,000		$ 129,000.00			$ -	$ 129,000.00
	TOTAL SEWER						$ 3,500,645.10	$ 677,000.00	$ 406,874.28	$ 95,126.47	$ 502,000.75	$ 3,770,770.82
22822	Fire Pumper Trucks (Interest)	12/1/2008	20	3.91%	12/1/2021		$ -	$ -	$ -	$ 8,410.00	$ 8,410.00	$ -
	TOTAL AMBULANCE						$ -	$ -	$ -	$ 8,410.00	$ 8,410.00	$ -
	TOTAL ALL						**$ 25,781,629.83**	**$ 3,285,000.00**	**$ 3,921,801.46**	**$ 720,281.63**	**$ 4,642,083.09**	**$ 25,144,828.37**

TOWN OF AGAWAM
FREE CASH/RETAINED EARNINGS SCHEDULE
FISCAL YEAR 2018

GENERAL FUND

FREE CASH AVAILABLE FOR APPROPRIATION $ 13,804,955.00

CITY COUNCIL APPROPRIATIONS:

Date	Council Resolution #	To Account #	To Account		
3/6/2018	TR-2018-14	16204-58500	Park & Recreation Motor Vehicle	$ 23,157.00	
6/19/2018	TR-2018-35	10000-32401	FY19 Budget	$ 3,500,000.00	
6/5/2018	TR-2018-36	11922 52110	Bldg Maintenance Electricity & Heat	$ 220,000.00	
6/19/2018	TR-2018-40	14202 52071	Equipment Rental Snow	$ 64,688.65	
6/19/2018	TR-2018-40	14201 51031	Snow and Ice Overtime	$ 42,962.22	
6/19/2018	TR-2018-40	14203 52210	Ice Control Materials	$ 69,893.22	
6/19/2018	TR-2018-42	65261 51020	Golf Regular Temporary	$ 22,500.00	
6/19/2018	TR-2018-42	65262 52360	Golf Contractual Services	$ 147.00	
TOTAL CITY COUNCIL APPROPRIATIONS					$ 3,943,348.09
UNAPPROPRIATED FREE CASH					$ 9,861,606.91

WATER FUND

RETAINED EARNINGS AVAILABLE FOR APPROPRIATION $ 4,647,816.00

CITY COUNCIL APPROPRIATIONS:

Date	Council Resolution #	To Account #	To Account		
6/19/2018	TR--2018-35	60110 48500	Fund Balance Appropriation -FY19 Budget	$ 831,935.00	
TOTAL CITY COUNCIL APPROPRIATIONS					$ 831,935.00
UNAPPROPRIATED RETAINED EARNINGS					$ 3,815,881.00

WASTEWATER FUND

RETAINED EARNINGS AVAILABLE FOR APPROPRIATION $ 416,863.00

CITY COUNCIL APPROPRIATIONS:

Date	Council Resolution #	To Account #	To Account		
6/19/2018	TR--2018-35	22510 48500	Fund Balance Appropriation -FY19 Budget	$ 408,186.00	
TOTAL CITY COUNCIL APPROPRIATIONS					$ 408,186.00
UNAPPROPRIATED RETAINED EARNINGS					$ 8,677.00

GOLF FUND

RETAINED EARNINGS AVAILABLE FOR APPROPRIATION $ 85,811.00

CITY COUNCIL APPROPRIATIONS:

Date	Council Resolution #	To Account #	To Account		
11/15/2017	TR-2017-60	65264 58250	Golf Building Improvement (Roof)	$ 70,665.00	
12/5/2017	TR-2017-64	65261 51010	Golf Course Regular Permanent	$ 2,000.10	
		65261 51030	Golf Course Overtime	$ 1,000.00	
TOTAL CITY COUNCIL APPROPRIATIONS					$ 73,665.10
					$ 12,145.90

TOWN OF AGAWAM
TRANSFERS
FISCAL YEAR 2018

FUND #	FUND	49700 TRANSFERS IN	59000 TRANSFERS OUT	VARIANCE
100	General Fund	$ 160,788.00	$ 122,647.00	$ 38,141.00
225	Wastewater			$ -
228	Ambulance		$ 160,788.00	$ (160,788.00)
339	Sewer Main			$ -
652	Golf	$ 22,647.00		$ 22,647.00
735	Workers Comp Trust			$ -
737	OPEB Trust	$ 100,000.00		$ 100,000.00
TOTALS		$ 283,435.00	$ 283,435.00	$ -

Town of Agawam
Balance Sheet
Enterprise Fund
June 30, 2018

ASSETS	Wastewater Fund 225	Water Fund 601	Golf Fund 652	Total Enterprise
Cash	$ 1,981,598.84	$ 5,469,178.87	$ 247,139.28	$ 7,697,916.99
Accounts Receivable	$ 727,500.50	$ 947,977.72		$ 1,675,478.22
Total Assets	$ 2,709,099.34	$ 6,417,156.59	$ 247,139.28	$ 9,373,395.21
LIABILITIES				
Warrants Payable	$ 159,298.26	$ 50,721.33	$ 6,601.71	$ 216,621.30
Deferred Revenue	$ 727,500.50	$ 947,977.72		$ 1,675,478.22
Accrued Payroll	$ -			$ -
Other	$ -		$ 232,092.56	$ 232,092.56
Total Liabilites	$ 886,798.76	$ 998,699.05	$ 238,694.27	$ 2,124,192.08
EQUITY				
Unreserved				
Retained Earnings	$ 605,155.80	$ 4,193,351.98	$ (4,282.23)	$ 4,794,225.55
Reserved				
Reserved for Petty Cash	$ -		$ 1,500.00	$ 1,500.00
Reserved for Encumbrances	$ 808,958.78	$ 393,170.56	$ 11,227.24	$ 1,213,356.58
Reserved for Subs Year Expense	$ 408,186.00	$ 831,935.00	$ -	$ 1,240,121.00
Reserved for Deficits	$ -			$ -
Total Equity	$ 1,822,300.58	$ 5,418,457.54	$ 8,445.01	$ 7,249,203.13
Total Liabilities and Equity	$ 2,709,099.34	$ 6,417,156.59	$ 247,139.28	$ 9,373,395.21

TOWN OF AGAWAM
CALCULATION OF ENTERPRISE FUNDS REVENUE SURPLUS (DEFICIT)
FISCAL YEAR 2018

WASTEWATER FUND 225	FY18 BUDGET	SUPPLEMENTAL APPROPRIATION	BUDGETED RETAINED EARNINGS	TRANSFER FROM GEN FUND	FY17 HOLDOVER	REVISED FY18 BUDGET	FY18 ACTUAL	ACTUAL RETAINED EARNINGS	FY18 HOLDOVERS	FY18 VARIANCE
REVENUES	$ 3,954,294					$ 3,954,294	$ 3,683,904		$ -	$ (270,390)
EXPENDITURES	$ 3,954,294			$ 5,000	$ 414,557	$ 4,373,851	$ 3,193,024	$ -	$ 808,959	$ 371,868
REVENUE SURPLUS(DEFICIT)										$ 101,479

WATER FUND 601	FY18 BUDGET	SUPPLEMENTAL APPROPRIATION	BUDGETED RETAINED EARNINGS	TRANSFER FROM GEN FUND	FY17 HOLDOVER	REVISED FY18 BUDGET	FY18 ACTUAL	ACTUAL RETAINED EARNINGS	FY18 HOLDOVERS	FY18 VARIANCE
REVENUES	$ 5,413,595					$ 5,413,595	$ 4,047,032	$ 509,017	$ -	$ (857,546)
EXPENDITURES	$ 5,413,595			$ 5,000	$ 472,039	$ 5,890,634	$ 4,639,917	$ -	$ 393,171	$ 857,546
REVENUE SURPLUS(DEFICIT)										$ 0

GOLF FUND 652	FY18 BUDGET	SUPPLEMENTAL APPROPRIATION	BUDGETED RETAINED EARNINGS	TRANSFER FROM GEN FUND	FY17 HOLDOVER	REVISED FY18 BUDGET	FY18 ACTUAL	ACTUAL RET. EARNINGS/ FREE CASH	FY18 HOLDOVERS	FY18 VARIANCE
REVENUES	$ 523,728	$ -	$ 73,665	$ 22,647		$ 620,040	$ 502,217	$ 96,312	$ -	$ (21,511)
EXPENDITURES	$ 523,728	$ 96,312	$ -		$ 2,380	$ 622,420	$ 606,110	$ -	$ 11,227	$ 5,083
REVENUE SURPLUS(DEFICIT)										$ (16,428)

Note:

	TR-2017-27 Authorized	TR-2017-60 Authorized	TR-2017-64 Authorized	TR-2018-42 Authorized	Used	Remaining
Water	$ 891,488				$ 509,017	$ 382,471
Sewer	$ 500,000					$ 500,000
Golf	$ -	$ 70,665	$ 3,000	$ 22,647	$ 96,312	$ -

TOWN OF AGAWAM
TOWN SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED 6-30-18

FUND #	DESC	FUND BAL 7/1/2017	REVENUE FED	REVENUE STATE	REVENUE OTHER	OFS IN	EXPEND	OFU OUT	AUDIT ADJ	FUND BAL 6/30/2018
200	ANNIE SULLIVAN	$ 913.18								$ 913.18
201	BEAUTIFICATION	$ 18,748.07			$ 30,392.75		$ 22,685.51			$ 26,455.31
202	CABLE TELEVISION	$ 462,134.21			$ 185,745.25		$ 92,400.00			$ 555,479.46
204	COUNCIL ON AGING INSTRUCTOR	$ 6,384.09			$ 2,523.50		$ 3,040.36			$ 5,867.23
206	COA NUTRITION	$ 23,804.38			$ 144,434.15		$ 124,703.17			$ 43,535.36
207	COA MEMORIAL FUND	$ 1,070.24			$ 60.00					$ 1,130.24
208	COA REVOLVING	$ 6,580.23			$ 7,248.41		$ 7,458.13			$ 6,370.51
210	ANIMAL CONTROL	$ 135,619.37			$ 31,633.00		$ 1,372.00			$ 165,880.37
211	EMERGENCY FUEL FUND	$ 3,546.08			$ 1,100.00		$ 991.00			$ 3,655.08
212	GAZEBO BUILDING	$ 149.79								$ 149.79
213	HEALTH DEPARTMENT	$ 50.00								$ 50.00
214	LIBRARY	$ 224,448.36			$ 75,934.80		$ 65,768.35			$ 234,614.81
218	PARKS AND RECREATION	$ 84,041.99			$ 224,592.61		$ 212,770.65			$ 95,863.95
219	PERRY LANE DAY CAMP/NURSERY	$ 225,557.73			$ 156,912.00		$ 211,229.30			$ 171,240.43
220	PLANNING BOARD	$ 71,532.77			$ 3,545.00		$ 1,192.66			$ 73,885.11
221	TRANSPORT NETWORK RIDE ASSESSMENT	$ -		$ 2,091.80						$ 2,091.80
222	RUTH TIERNEY	$ 25.00								$ 25.00
223	TUCKAHOE RENTAL	$ 213,258.02								$ 213,258.02
224	VETERANS COUNCIL	$ 24,251.61								$ 24,251.61
226	WETLANDS FEES	$ 32,000.00								$ 32,000.00
228	FIRE AMBULANCE	$ 1,275,248.77			$ 1,599,884.99		$ 1,366,003.26	$ 160,788.00		$ 1,348,342.50
230	LIBRARY EXPANSION	$ 1,302.24								$ 1,302.24
231	FIRE GIFT	$ 15,950.31			$ 1,580.00		$ 3,128.74			$ 14,401.57
232	POLICE ACCIDENT	$ 28,861.60								$ 28,861.60
233	POLICE DARE	$ 5,979.50			$ 350.00		$ 665.50			$ 5,664.00
234	POLICE DEPARTMENT	$ 48,683.46			$ 250.00		$ 1,566.98			$ 47,366.48
235	COMMUNITY POLICING	$ 20,708.28			$ 1,815.03					$ 22,523.31
236	DA DRUG FORFEITURE	$ 18,226.18			$ 4,917.00		$ 3,278.00			$ 19,865.18
237	ARTS AND HUMANITIES	$ 15,537.13		$ 11,600.00	$ 14,813.66		$ 26,697.12			$ 15,253.67
238	COA GIFT	$ 2,802.21			$ 5,614.89		$ 4,355.43			$ 4,061.67
239	COA ELDER AFFAIRS	$ 996.10		$ 67,524.90			$ 68,486.99			$ 34.01
241	LIBRARY HEALTH	$ 11,719.96					$ 845.00			$ 10,874.96
245	TREE PLANTING	$ 1,526.57								$ 1,526.57
247	INSURANCE DAMAGE CH 44 S53	$ 127,469.50			$ 66,744.60		$ 64,166.71			$ 130,047.39
249	SAFE GRANT	$ 430.04								$ 430.04
325	TITLE V SEPTIC	$ 21,333.71								$ 21,333.71
602	ENVIRONMENTAL PROJECTS	$ 192,085.20			$ 4,867.69		$ 10,909.20			$ 186,043.69
603	CCC INFO TECHNOLOGY GRANT	$ -		$ 8,000.00			$ 7,490.00			$ 510.00
604	SCHOOL ST ATHLETIC FIELDS	$ 3,232.05			$ 233.35		$ 3,301.36			$ 164.04
607	CATV DATA SUPPORT GRANT	$ 1,610.67					$ 1,446.21			$ 164.46
608	CATV PEG ACCESS GRANT	$ 99,633.66			$ 20,500.00		$ 51,874.47			$ 68,259.19
610	SENIOR CENTER EXPANSION	$ 4,125.46								$ 4,125.46
611	CPA SURCHARGE FUND	$ 3,302,421.48		$ 83,269.00	$ 551,903.22		$ 370,687.77			$ 3,566,905.93
614	PARKS & RECREATION GIFT FUND	$ 81,031.85			$ 126,125.20		$ 127,121.91			$ 80,035.14
615	EMERGENCY MGT DEPARTMENT	$ 3,372.48					$ 229.39			$ 3,143.09
616	HANDICAPPED PARKING FINES	$ 7,800.22			$ 1,210.00		$ 5,353.15			$ 3,657.07
617	MUNICIPAL RECYCLING GRANT	$ 34,359.26			$ 1,500.00					$ 35,859.26
619	SAFE GRANT	$ 4,544.57		$ 4,308.00			$ 6,267.73			$ 2,584.84
620	VACCINATION FUND	$ 128,047.53			$ 17,699.59		$ 13,428.60			$ 132,318.52
626	FIRE CODE VIOLATION FUND	$ 2,400.00			$ 1,000.00					$ 3,400.00
627	PYNCHON POINT	$ 33.00								$ 33.00
628	LIBRARY STATE AID	$ 100,335.45		$ 43,666.83			$ 39,302.24			$ 104,700.04
629	2008 HEALTH CAPACITY BUILDING	$ 24,598.65					$ 1,426.50			$ 23,172.15
630	FED DRUG ENF ASSET FORFEITURE	$ 421,277.57					$ 110,665.50			$ 310,612.07
632	COPS SECURE OUR SCHOOLS GRANT	$ (5,413.50)								$ (5,413.50)
633	STREET OF FLAGS - VETERANS	$ 1,069.18			$ 5,250.00		$ 4,953.94			$ 1,365.24
634	BULLET PROOF VESTS - POLICE	$ 6,431.48								$ 6,431.48
636	SCHOOL ST BARN	$ 1,246.11								$ 1,246.11
637	FY18 911 PSAP REG EMERG SUPPORT & INC	$ -					$ 620.00			$ (620.00)
639	SECURE OUR SCHOOLS VIDEO GRANT	$ (0.50)								$ (0.50)
641	EMERGENCY MGT PERFORMANCE GRANT	$ (6,432.00)		$ 6,460.00						$ 28.00
642	FY11 911 TRAINING GRANT	$ (338.00)								$ (338.00)
643	FY11 STATE 911 DEPT SUPPORT & INCENTIVE GRNT	$ 0.84								$ 0.84
644	MILITARY CARE PACKAGES	$ 3,209.45			$ 700.00		$ 85.00			$ 3,824.45
646	FY12 STATE 911 DEPT SUPPORT GRANT	$ 567.79								$ 567.79
647	FY12 STATE 911 DEPT TRAINING GRANT	$ (3,842.87)								$ (3,842.87)
650	OSTERMAN LIBRARY GRANT	$ -			$ 20,200.00		$ 12,984.74			$ 7,215.26
651	GREEN COMMUNITIES GRANT	$ -		$ 124,334.00			$ 124,334.00			$ -
655	NATIONAL NIGHT OUT	$ -			$ 2,000.00		$ 1,045.63			$ 954.37
656	NFIE PRIVATE GRANT	$ 685.00								$ 685.00
658	FY13 STATE 911 DEPT SUPP & INC	$ 154.65								$ 154.65
659	FY13 DEPT TR & EMERG MED DISP	$ 1,218.46								$ 1,218.46
662	STATE 911 DEPT FY18 TRNG EMD	$ -					$ 437.62			$ (437.62)
663	FY14 ST 911 DEPT SUP & INC GRANT	$ 184.33								$ 184.33
667	FY14 STATE 911 DEPT TRAIN & EMPG GRAN	$ 217.50								$ 217.50
668	COMMUNITY DEVELOPMENT BLOCK GRANT	$ -		$ 24,468.50						$ 24,468.50
669	MASS GAMING COMMISSION GRANT	$ 691.00								$ 691.00
671	FY14 STUDENT AWARENESS OF FIRE EDUC	$ 7,314.48		$ 2,615.00			$ 2,814.51			$ 7,114.97
673	ROUTE 57/187 INTERSECTION	$ (29,147.06)		$ 38,010.73			$ 74,968.25			$ (66,104.58)
674	FY15 SUPPORT & INCENTIVE GRANT	$ 12,808.90								$ 12,808.90
677	FY15 911 TRAINING & EMD COMPLIANCE GR	$ (15,202.11)								$ (15,202.11)
680	FY2015 EMPG GRANT	$ 60.00		$ 6,453.61			$ 6,453.61			$ 60.00
681	15-16 HMEP GRANT	$ 0.75								$ 0.75
682	FY16 SUPPORT & INCENTIVE GRANT	$ 8,714.47								$ 8,714.47
683	EOPSS GRANT	$ 4,583.27		$ 3,011.08			$ 6,114.47			$ 1,479.88
684	FY16 TRAINING EMD REG COMP GRANT	$ (22,421.26)					$ 17,229.28			$ (39,650.54)
685	COMPLETE STREETS PROGRAM	$ -								$ -
686	EARLY VOTING GRANT	$ -		$ 4,878.00						$ 4,878.00
688	FY17 STATE 911 PSAP REG EMERG	$ (10,843.12)		$ 70,999.00			$ 57,455.83			$ 2,700.05
689	OVERFLOW TRASH BAG	$ -			$ 45,065.00		$ 17,875.23			$ 27,189.77
		$ 7,497,317.02	$ -	$ 501,690.45	$ 3,358,345.69	$ -	$ 3,359,681.00	$ 160,788.00	$ -	$ 7,836,884.16

$ 3,860,036.14

TOWN OF AGAWAM
SCHOOL SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED 6-30-18

FUND #	DESC	FUND BAL 7/1/2017	REVENUE FED	REVENUE STATE	REVENUE OTHER	OFS IN	EXPEND	OFU OUT	AUDIT ADJ	FUND BAL 6/30/2018
250	SUMMER SCHOOL	$ 34,096.40			$ 46,325.00		$ 34,469.23			$ 45,952.17
251	ADULT EDUCATION	$ 21,762.16			$ 17,590.00		$ 22,395.05			$ 16,957.11
252	SH ART REVOLVING	$ 5,168.79			$ 1,672.00		$ 1,112.51			$ 5,728.28
253	EARLY CHILDHOOD TUITION	$ 114,634.93			$ 112,717.89		$ 138,774.81			$ 88,578.01
254	HIGH SCHOOL ACTIVITIES	$ 151,900.22			$ 169,344.56		$ 191,783.46			$ 129,461.32
255	LOST BOOKS/JH ACTIVITY/MIDDLE ACTIVITY	$ 37,590.27			$ 9,175.62		$ 1,999.65			$ 44,766.24
256	SCHOLARSHIP FUND	$ 640.07			$ 3,237.91		$ 1,450.00			$ 2,427.98
257	SCHOOL ATHLETICS	$ 78,227.84			$ 67,775.51		$ 97,144.58			$ 48,858.77
258	DISTRICT WIDE GIFT	$ 1,750.00			$ 3,513.21		$ 2,091.97			$ 3,171.24
259	SCHOOL LUNCH	$ 135,130.24			$ 1,293,896.77		$ 1,307,315.66			$ 121,711.35
260	TITLE IIA TCHR QUALITY	$ (6,234.01)	$ 51,943.00				$ 75,218.25			$ (29,509.26)
261	DISTRICT GIFTS	$ 528.40			$ 754.50					$ 1,282.90
261	11 ED JOBS FUND PRG/SCHOOL GIFT ACCT	$ (110.00)								$ (110.00)
262	15 RACE TO THE TOP/17 G240 SPED CARRYOVER	$ 626.03								$ 626.03
263	15 E CHILDHOOD ALLOC/17 EC SPED ENTITLEMENT 26:	$ 0.77	$ 44,624.49				$ 44,624.49			$ 0.77
264	15 SPED 94-142 (240)/17 IDEA 240	$ (72,105.23)	$ 296,125.00				$ 165,413.64			$ 58,606.13
265	18 CFCE 237	$ (15,388.18)	$ 45,700.00				$ 45,700.00			$ (15,388.18)
266	17 TITLE I	$ (96,143.10)	$ 156,990.79				$ 62,090.02			$ (1,242.33)
267	QUALITY KINDERGARTEN (701)	$ (973.99)								$ (973.99)
268	SCHOOL SAFETY & SECURITY	$ 0.20								$ 0.20
269	QUALITY FULL DAY K (701)	$ (695.18)								$ (695.18)
270	SPED PRG IMPROVEMENT (274)	$ 564.45								$ 564.45
271	TITLE IIA	$ 0.37								$ 0.37
272	18 TITLE III (180)	$ -	$ 3,445.00				$ 5,593.06			$ (2,148.06)
273	ACADEMIC SUPPORT	$ 264.29								$ 264.29
274	EARLY CHILDHOOD SPED PROG	$ (0.20)								$ (0.20)
275	TITLE I (305)	$ 0.19	$ 337,666.00				$ 467,396.09			$ (129,729.90)
276	TITLE III	$ 0.67	$ 4,395.00				$ 4,394.62			$ 1.05
277	TITLE 1 (305)	$ 19,348.10								$ 19,348.10
278	12 COOP SERV GRANT/17 SPECIAL SUPPORT	$ (623.96)								$ (623.96)
279	16/17 CARRYOVER EEC ALLOC 262	$ 882.34								$ 882.34
280	14 SPED ENTITLEMENT (240)/18 SPED IDEA	$ 18,693.67	$ 674,231.00				$ 917,166.08			$ (224,241.41)
281	TITLE I (305)	$ 4,226.09								$ 4,226.09
282	17 TITLE IIA EDUC QUAL (140)	$ (17,705.12)	$ 30,757.00				$ 15,904.61			$ (2,852.73)
283	ACADEMIC SUPPORT (632)	$ (0.73)								$ (0.73)
284	SPED PROGRAM IMPROVEMENTS (274)	$ 369.41								$ 369.41
285	SPED CIRCUIT BREAKER	$ 1,072,003.00	$ 669,846.00				$ 1,043,141.97			$ 698,707.03
286	11 SFSF CARRYOVER (780)	$ 0.20								$ 0.20
287	SCHOOL AGED CHILDCARE	$ 473,512.01			$ 622,479.79		$ 480,839.76			$ 615,152.04
288	TITLE IIA (140)	$ 0.33								$ 0.33
289	14 CFCE (237)/COORDINATED FAMILY & COM	$ 11,621.28								$ 11,621.28
290	RTTT	$ 12,634.70								$ 12,634.70
291	17/18 YOUTH OPIOID PREVENTION	$ 2,797.90	$ 9,763.00				$ 6,169.50			$ 6,391.40
292	INCLUSIVE PRESCHOOL LEARNING 391	$ (0.09)								$ (0.09)
293	MMSI	$ (55.11)								$ (55.11)
294	INCLUSIVE PS LRNG (391)	$ 0.01		$ 12,836.00			$ 12,836.00			$ 0.01
295	TITLE III CVR (180)	$ (60,916.69)								$ (60,916.69)
296	TITLE II CARRYOVER/NON RESIDENT TUITIO	$ 269,239.03		$ 30,691.00			$ 169,887.99			$ 130,042.04
297	17 TITLE III CRV (180)	$ 41.54					$ 51.43			$ (9.89)
298	SCHOOL CHOICE REVOLVING	$ 1,058,975.54		$ 420,146.00			$ 490,268.39			$ 988,853.15
299	RETELL SEI ENDORSEMENT	$ -		$ 15,575.00			$ 11,450.00			$ 4,125.00
		$ 3,256,279.85	$ 2,325,486.28	$ 479,248.00	$ 2,348,482.76	$ -	$ 5,816,682.82	$ -	$ -	$ 2,592,814.07

$ 5,153,217.04

TOWN OF AGAWAM
CAPITAL PROJECTS FUND
FISCAL YEAR ENDED 6-30-18

FUND #	DESC	FUND BAL 7/1/2017	REVENUE FED	REVENUE STATE	REVENUE OTHER	OFS IN	EXPEND	OFU OUT	ADJ	FUND BAL 6/30/2018
301	SCHOOL ROOF	$ 3,423.66								$ 3,423.66
302	WATER REHABILITATION SYST	$ 1,498.46								$ 1,498.46
303	N. AGAWAM REVITALIZATION	$ 2,471.66								$ 2,471.66
304	INDUSTRIAL PARK DEVELOPMENT	$ 2,085.27								$ 2,085.27
305	AERIAL PLATFORM TRUCK	$ 3,088.00								$ 3,088.00
306	F H SOUTH WEST AREA SEWERS	$ 26,616.80								$ 26,616.80
308	N. AGAWAM REVITALIZATION	$ 14,262.54								$ 14,262.54
312	GOLF COURSE IRRIGATION	$ 8,575.43								$ 8,575.43
314	MAIN STREET WATER MAIN	$ 121,970.49								$ 121,970.49
315	FIRE HEADQUARTERS	$ 266.31								$ 266.31
321	PLAYSCAPE GIFT ACCOUNT	$ 1,512.38								$ 1,512.38
323	CAMPBELL DR/FLORIDA DR SP	$ 31,826.87								$ 31,826.87
324	PUBLIC LIBRARY EXPANSION	$ 119,675.11					$ 23,749.42			$ 95,925.69
326	RT 187 WATER MAIN	$ 675,537.17								$ 675,537.17
327	CHAPTER 90	$ (238,165.34)		$ 925,309.86			$ 876,815.47			$ (189,670.95)
329	AHS LIBRARY EXPANSION	$ 1,562.84								$ 1,562.84
330	MAIN STR PWED	$ (212.04)								$ (212.04)
331	DPW FACILITY ACQUISITION	$ 43,631.72								$ 43,631.72
332	PHASE II STORMWATER/COMBINED	$ 10,875.24								$ 10,875.24
334	MIDDLE & JUNIOR HIGH REPAIRS	$ 18,587.55								$ 18,587.55
335	MODULAR CLASSROOMS	$ 21,810.79								$ 21,810.79
336	FIRE PUMPER TRUCKS	$ 828.00								$ 828.00
338	PERRY LANE POOL RENOVATION	$ 5,416.97								$ 5,416.97
339	WESTFIELD RIVER SEWER MAIN	$ (0.00)								$ (0.00)
340	SANITARY SEWERS	$ 133,072.03								$ 133,072.03
341	BUILDING MAINTENANCE STORAGE BLDG	$ 460.00								$ 460.00
342	TOWN TELEPHONE SYSTEM	$ 240.24								$ 240.24
343	JR HIGH GREEN REPAIR PROGRAM	$ 0.04								$ 0.04
344	NORTHWESTFIELD ST WATER MAIN	$ 230,242.75								$ 230,242.75
345	HS TRACK FIELD LOCKER FACILITY	$ 120,596.30					$ 83,064.48			$ 37,531.82
346	SPRING SUFFIELD WATER MAIN	$ (25,128.24)					$ 2,732.40			$ (27,860.64)
347	INFILTRATION INFLOW ANALYSIS	$ (130,702.75)				$ 275,093.02	$ 118,946.27			$ 25,444.00
348	UNDERGROUND STORAGE TANK	$ (288,573.67)				$ 320,427.92	$ 2,927.53			$ 28,926.72
349	RECYCLING & GARBAGE CARTS	$ (835,980.80)		$ 96,976.00		$ 789,480.99				$ 50,476.19
350	BOILER R. DOERING SCHOOL	$ (33,045.27)		$ 414,537.00		$ 400,000.00	$ 769,579.80			$ 11,911.93
351	FIRE ENGINE FLEET IMPROVEMENT	$ -				$ 1,290,675.00	$ 1,200,794.37			$ 89,880.63
352	DPW BLDG FAÇADE	$ -				$ 471,500.00	$ 422,158.00			$ 49,342.00
	TOTALS	$ 48,326.51	$ -	$ 1,436,822.86	$ -	$ 3,547,176.93	$ 3,500,767.74	$ -	$ -	$ 1,531,558.56

TOTAL REVENUE $ 1,436,823

TOWN OF AGAWAM
ENTERPRISE FUND
FISCAL YEAR ENDED 6-30-18

FUND #	DESC	FUND BAL 7/1/2017	REVENUE FEDERAL	REVENUE STATE	REVENUE OTHER	OFS IN	EXPEND	OFU OUT	ADJ	FUND BAL 6/30/2018
225	WASTEWATER	$ 1,331,419.96			$ 3,683,904.38		$ 3,193,023.76			$ 1,822,300.58
601	WATER	$ 6,011,342.66			$ 4,047,031.97		$ 4,639,917.09			$ 5,418,457.54
652	MUNICIPAL GOLF COURSE	$ 89,691.28			$ 502,216.95	$ 22,647.00	$ 606,110.22			$ 8,445.01
	TOTAL	$ 7,432,453.90	$ -	$ -	$ 8,233,153.30	$ 22,647.00	$ 8,439,051.07	$ -	$ -	$ 7,249,203.13
	TOTAL REVENUE		$ 8,233,153.3							

Note: Fund 225 has encumbrances in the amount of $808,958.78 as of 6/30/18.
Note: Fund 601 has encumbrances in the amount of $393,170.56 as of 6/30/18.
Note: Fund 652 has encumbrances in the amount of $11,227.24 as of 6/30/18.

TOWN OF AGAWAM
TRUST FUND
AS OF 6/30/18

ORG #	DESC	FUND BAL 7/1/2017	REVENUE FEDERAL	REVENUE STATE	REVENUE OTHER	OFS IN	EXPEND	OFU OUT	AUDIT ADJ	FUND BAL 6/30/2018
700	CONSERVATION COMMISSION	$ 13,234.72			$ 3,480.00		$ 1,463.86			$ 15,250.86
704	STABILIZATION	$ 4,334,796.17			$ (62,278.27)					$ 4,272,517.90
705	ENERGY STABILIZATION	$ -								$ -
707	FH CEMETERY GEN CARE	$ 8,104.82			$ (114.62)					$ 7,990.20
708	FH CEMETERY PERP CARE	$ 2,900.47			$ (40.99)					$ 2,859.48
710	INSTRUCTIONAL TRUST	$ 150,544.91			$ (2,212.05)					$ 148,332.86
720	CHARLES P. DAVIS LIBRARY	$ 271,384.40			$ (3,837.61)					$ 267,546.79
721	CHARLES P. DAVIS LIBRARY	$ 51,608.66			$ (695.60)					$ 50,913.06
722	CLARA WILLIAMS NURSING	$ 6,586.34			$ (127.33)					$ 6,459.01
723	DESIREE A PYNE CHARITY	$ 14,415.87			$ (158.72)		$ 600.20			$ 13,656.95
724	FAOLIN PIERCE SCHOLARSHIP	$ 216,221.26			$ (3,656.20)		$ 16,000.00			$ 196,565.06
725	FH CEMETERY	$ 1,579.09			$ (22.34)					$ 1,556.75
726	LYDIA ROBERTS CEMETERY	$ 4,613.94			$ (46.67)					$ 4,567.27
727	MAPLE GROVE CEMETERY	$ 20,903.29			$ (291.03)					$ 20,612.26
728	MARY A PHELON LIBRARY	$ 7,257.09			$ (102.63)					$ 7,154.46
729	MARY E PHELON SCHOOL	$ 68,384.55			$ (967.03)					$ 67,417.52
730	MINERVA DAVIS TRUST	$ 83,807.26			$ (553.66)					$ 83,253.60
731	MINERVA DAVIS LIBRARY	$ 198,212.43			$ 21,475.94		$ 27,392.57			$ 192,295.80
732	OLD CEMETERY FUND	$ 7,953.12			$ (114.27)					$ 7,838.85
733	THELMA MEADON LIBRARY	$ 13,162.83			$ 2,788.79					$ 15,951.62
734	WHITING STREET FUND	$ 4,940.42			$ (78.62)					$ 4,861.80
735	WORKERS COMPENSATION TRUST FUND	$ 1,156,751.90			$ (23,626.23)		$ 107,139.90			$ 1,025,985.77
736	BROADWAY LIBRARY GIFT	$ 60,864.04			$ 17,279.38		$ 17,576.28			$ 60,567.14
737	OPEB TRUST FUND	$ 574,209.95			$ 39,077.12	$ 100,000.00				$ 713,287.07
738	DAVID MAJORIE SHERMAN ENDOWMENT	$ -			$ 8,763.81		$ -			$ 8,763.81
	TOTAL TRUST	$ 7,272,437.53	$ -	$ -	$ (6,058.83)	$ 100,000.00	$ 170,172.81	$ -	$ -	$ 7,196,205.89

TOTAL REVENUE $ (6,059)

TOWN OF AGAWAM
AGENCY FUND
AS OF 6/30/18

ORG #	DESC	FUND BAL 7/1/2017	REVENUE FEDERAL	REVENUE STATE	REVENUE OTHER	OFS IN	EXPEND	OFU OUT	AUDIT ADJ	FUND BAL 6/30/2018
800	DEFERRED COMPENSATION	$ -								$ -
801	PERFORMANCE DEPOSITS	$ (1,850.00)								$ (1,850.00)
802	PLANNING BOARD FORFEITURE	$ 178,442.37					$ 3,263.00			$ 175,179.37
803	POLICE WORKERS COMP ESCROW	$ -								$ -
804	BOARD OF APPEALS	$ (1,721.73)								$ (1,721.73)
805	FISH AND GAME	$ 17,864.36								$ 17,864.36
806	FIRE OUTSIDE DETAIL	$ 71,728.97			$ 62,741.29		$ 74,711.28			$ 59,758.98
807	POLICE OUTSIDE DETAIL	$ 600,031.06			$ 1,059,474.97		$ 1,009,372.58			$ 650,133.45
808	MEMORIAL BENCH ESCROW	$ -								$ -
809	CH 61A FILING FEES	$ 983.75								$ 983.75
810	BUILDING MAINTENANCE O/S DET	$ (16,072.23)			$ 37,251.63		$ 41,130.51			$ (19,951.11)
811	FIREARMS ESCROW	$ 158,562.78			$ 53,675.00		$ 37,962.50			$ 174,275.28
813	CONSERVATION COMM 3RD PARTY REVIEW	$ -								$ -
	TOTAL AGENCY	$ 1,007,969.33	$ -	$ -	$ 1,213,142.89	$ -	$ 1,166,439.87	$ -	$ -	$ 1,054,672.35

TOTAL REVENUE $ 1,213,142.89

TOWN OF AGAWAM
FISCAL YEAR ENDED 6/30/18
TOTALS

SPECIAL REVENUE FUNDS

	FUND BAL 7/1/2017	FED	REVENUE STATE	OTHER	OFS IN	EXPEND	OFU OUT	AUDIT ADJ	FUND BAL 6/30/2018
TOTALS	$ 10,753,597	$ 2,325,486	$ 980,938	$ 5,706,828	$ -	$ 9,176,364	$ 160,788	$ -	$ 10,429,698
TOTAL REVENUE		$ 9,013,253							

CAPITAL PROJECTS FUNDS

	FUND BAL 7/1/2017	FED	REVENUE STATE	OTHER	OFS IN	EXPEND	OFU OUT	AUDIT ADJ	FUND BAL 6/30/2018
TOTALS	$ 48,327	$ -	$ 1,436,823	$ -	$ 3,547,177	$ 3,500,768	$ -	$ -	$ 1,531,559
TOTAL REVENUE		$ 1,436,823							

ENTERPRISE FUNDS

	FUND BAL 7/1/2017	FED	REVENUE STATE	OTHER	OFS IN	EXPEND	OFU OUT	AUDIT ADJ	FUND BAL 6/30/2018
TOTALS	$ 7,432,454	$ -	$ -	$ 8,233,153	$ 22,647	$ 8,439,051	$ -	$ -	$ 7,249,203
TOTAL REVENUE		$ 8,233,153							

TRUST FUNDS

	FUND BAL 7/1/2017	FED	REVENUE STATE	OTHER	OFS IN	EXPEND	OFU OUT	AUDIT ADJ	FUND BAL 6/30/2018
TOTALS	$ 7,272,438	$ -	$ -	$ (6,059)	$ 100,000	$ 170,173	$ -	$ -	$ 7,196,206
TOTAL REVENUE		$ (6,059)							

AGENCY FUNDS

	FUND BAL 7/1/2017	FED	REVENUE STATE	OTHER	OFS IN	EXPEND	OFU OUT	AUDIT ADJ	FUND BAL 6/30/2018
TOTALS	$ 1,007,969	$ -	$ -	$ 1,213,143	$ -	$ 1,166,440	$ -	$ -	$ 1,054,672
TOTAL REVENUE		$ 1,213,143							

TOWN OF AGAWAM
GENERAL FUND
ESTIMATED VS ACTUAL REVENUE
FISCAL YEAR 2018

LOCAL RECEIPTS

DESCRIPTION	ESTIMATED 2017	ACTUAL 2017	VARIANCE	%	ESTIMATED 2018	ACTUAL 2018	VARIANCE	%
MOTOR VEHICLE EXCISE	$ 3,175,000	$ 3,733,375	$ 558,375	117.59%	$ 3,300,000	$ 4,038,683	$ 738,683	122.38%
PENALTIES & INTEREST	$ 185,000	$ 242,935	$ 57,935	131.32%	$ 200,000	$ 275,959	$ 75,959	137.98%
PAYMENTS IN LIEU OF TAXES	$ 49,000	$ 51,435	$ 2,435	104.97%	$ 51,000	$ 51,973	$ 973	101.91%
FEES	$ 130,830	$ 203,641	$ 72,811	155.65%	$ 138,450	$ 232,532	$ 94,082	167.95%
DEPARTMENTAL REVENUE LIBRARY	$ 16,000	$ 24,884	$ 8,884	155.52%	$ 16,000	$ 21,280	$ 5,280	133.00%
LICENSES AND PERMITS	$ 216,000	$ 280,007	$ 64,007	129.63%	$ 216,000	$ 358,189	$ 142,189	165.83%
SPECIAL ASSESSMENTS		$ 585	$ -	0.00%	$ -	$ 585	$ 585	0.00%
FINES & FORFEITURES	$ 11,900	$ 13,511	$ 1,611	113.54%	$ 11,900	$ 9,474	$ (2,426)	79.62%
INVESTMENT INCOME	$ 125,000	$ 171,175	$ 46,175	136.94%	$ 150,000	$ 222,737	$ 72,737	148.49%
MEDICAID	$ 275,000	$ 468,365	$ 193,365	170.31%	$ 300,000	$ 429,758	$ 129,758	143.25%
MISCELLANEOUS RECURRING	$ 992,117	$ 1,025,339	$ 33,222	103.35%	$ 905,579	$ 1,034,763	$ 129,184	114.27%
MISC NON-RECURRING	$ -	$ 15,205	$ 15,205	0.00%	$ -	$ 83,329	$ 83,329	0.00%
TOTALS	$ 5,175,847	$ 6,230,456	$ 1,054,024	120.38%	$ 5,288,929	$ 6,759,261	$ 1,470,332	127.80%

TOWN OF AGAWAM
GENERAL FUND
ESTIMATED VS ACTUAL REVENUE
FISCAL YEAR 2018

NON RECURRING MISCELLANEOUS RECEIPTS- ITEMIZED

11380	48100	Sale of Inventory and Fixed Assets	$	623.20
11380	48400	Other General Fund Revenue	$	30,317
11380	48404	Energy Rebate	$	49,312
11380	49300	Bond Premiums	$	3,077
		Total Non-Recurring Miscellaneous Receipts	$	83,329

TOWN OF AGAWAM
GENERAL FUND
ESTIMATED VS ACTUAL REVENUE
FISCAL YEAR 2018

TAX LEVY

DESCRIPTION	ESTIMATED 2017	ACTUAL 2017	VARIANCE	%	ESTIMATED 2018	ACTUAL 2018	VARIANCE	%
PERSONAL PROPERTY TAX	$ 8,754,015	$ 8,701,084	$ (52,930)	99.40%	$ 8,718,745	$ 8,723,335	$ 4,590	100.05%
REAL ESTATE TAX	$ 48,726,537	$ 48,086,789	$ (639,749)	98.69%	$ 50,957,936	$ 50,289,657	$ (668,279)	98.69%
TAX TITLE		$ 319,997	$ 319,997	0.00%	$ -	$ 326,629	$ 326,629	0.00%
TAX FORCLOSURE		$ 178,000	$ -	0.00%	$ -	$ -	$ -	0.00%
OTHER TAX REVENUE		$ -	$ -	0.00%	$ -	$ -	$ -	0.00%
OTHER TAXES		$ 3,627	$ 3,627	0.00%	$ -	$ -	$ -	0.00%
TOTALS	$ 57,480,552	$ 57,289,497	$ (191,055)	99.67%	$ 59,676,680	$ 59,339,621	$ (337,060)	99.44%

TOWN OF AGAWAM
GENERAL FUND
ESTIMATED VS ACTUAL REVENUE
FISCAL YEAR 2018

STATE AID - CHERRY SHEET

DESCRIPTION	ESTIMATED 2017	ACTUAL 2017	VARIANCE	%	ESTIMATED 2018	ACTUAL 2018	VARIANCE	%
SCHOOL CHAPTER 70 (EDUCATION)	$ 19,138,982	$ 19,138,982	$ -	100.00%	$ 19,253,912	$ 19,253,912	$ -	100.00%
SCHOOL CONSTRUCTION	$ 901,116	$ 901,116	$ -	0.00%	$ 745,989	$ 745,989	$ -	100.00%
CHARTER TUITION ASSESSMENT REIMBURSEMENT	$ 28,886	$ 12,221	$ (16,665)	0.00%	$ 24,011	$ 51,200	$ 27,189	213.24%
UNRESTRICTED GENERAL GOVERNMENT AID	$ 3,542,159	$ 3,542,159	$ -	100.00%	$ 3,680,303	$ 3,680,303	$ -	100.00%
VETERANS' BENEFITS	$ 118,795	$ 118,498	$ (297)	99.75%	$ 106,620	$ 96,203	$ (10,417)	90.23%
EXEMPTIONS: VETS, BLIND, SURVIVING SPOUSES	$ 138,156	$ 117,492	$ (20,664)	85.04%	$ 147,612	$ 121,784	$ (25,828)	82.50%
EXEMPTIONS: ELDERLY	$ -	$ 30,120	$ 30,120	0.00%	$ -	$ 30,120	$ 30,120	0.00%
STATE OWNED LAND	$ 91,136	$ 91,136	$ -	100.00%	$ 91,049	$ 91,049	$ -	100.00%
SCHOOL LUNCH	$ -	$ 24,014	$ 24,014	0.00%	$ -	$ -	$ -	n/a
PUBLIC LIBRARIES	$ 41,514	$ 42,479	$ 965	102.33%	$ 42,985	$ 43,667	$ 682	101.59%
SCHOOL CHOICE RECEIVING TUITION	$ 437,916	$ 426,935	$ (10,981)	97.49%	$ 426,935	$ 420,146	$ (6,789)	98.41%
TOTAL CHERRY SHEET RECEIPTS	$ 24,438,660	$ 24,445,153	$ 6,493	100.03%	$ 24,519,416	$ 24,534,373	$ 14,957	100.06%

TOWN OF AGAWAM
GENERAL FUND
ESTIMATED VS ACTUAL REVENUE
FISCAL YEAR 2018

STATE AND OTHER REVENUE

DESCRIPTION	ESTIMATED 2017	ACTUAL 2017	VARIANCE	%	ESTIMATED 2018	ACTUAL 2018	VARIANCE	%
OTHER	$ -	$ 10,323	$ 10,323	0.00%	$ -	$ 2,577	$ 2,577	n/a
SCHOOL TRANSPORTATION	$ -	$ 3,248	$ -	0.00%	$ -	$ 2,894	$ 2,894	n/a
STATE BOARD OF RETIREMENT	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	n/a
TOTAL STATE REVENUE - OTHER	$ -	$ 13,571	$ 13,571	0.00%	$ -	$ 5,471	$ 5,471	0.00%
TOTAL STATE RECEIPTS	$ 24,438,660	$ 24,458,724	$ 20,064	100.08%	$ 24,519,416	$ 24,539,844	$ 20,428	100.08%
TRANSFERS IN	$ 430,663	$ 430,663	$ -	100.00%	$ 160,788	$ 160,788	$ -	100.00%
OVERLAY SURPLUS	$ 735,000	$ 735,000	$ -	0.00%	$ -	$ -	$ -	100.00%
FREE CASH	$ 3,095,218	$ 3,095,218	$ -	100.00%	$ 2,920,701	$ 2,920,701	$ -	100.00%
TOTAL REVENUE GENERAL FUND	$ 91,355,940	$ 92,239,558	$ 883,033	100.97%	$ 92,566,515	$ 93,720,215	$ 1,153,700	101.25%

TOWN OF AGAWAM
GENERAL FUND
ESTIMATED VS ACTUAL CHARGES
FISCAL YEAR 2018

STATE CHARGES AND ASSESSMENTS - CHERRY SHEET

DESCRIPTION	ESTIMATED 2017	ACTUAL 2017	VARIANCE	%	ESTIMATED 2018	ACTUAL 2018	VARIANCE	%
RMV NON-RENEWAL SURCHARGE	$ 25,480	$ 24,200	$ 1,280	0.00%	$ 24,200	$ 24,200	$ -	100.00%
AIR POLLUTION DISTRICTS	$ 7,986	$ 7,986	$ -	100.00%	$ 7,755	$ 7,755	$ -	100.00%
REGIONAL TRANSPORTATION AUTHORITY	$ 150,165	$ 150,165	$ -	100.00%	$ 155,995	$ 155,995	$ -	100.00%
SPECIAL EDUCATION	$ 4,376	$ 2,226	$ 2,150	50.87%	$ 2,316	$ -	$ 2,316	0.00%
TOTAL CHERRY SHEET ASSESSMENTS	$ 188,007	$ 184,577	$ 3,430	98.18%	$ 190,266	$ 187,950	$ 2,316	98.78%
OTHER STATE CHARGES:								
SCHOOL CHOICE SENDING TUITION	$ 334,909	$ 366,801	$ (31,892)	109.52%	$ 371,768	$ 308,584	$ 63,184	83.00%
CHARTER SCHOOL SENDING TUITION	$ 239,167	$ 194,118	$ 45,049	0.00%	$ 211,748	$ 252,006	$ (40,258)	119.01%
SCHOOL LUNCH (TO FUND 259)	$ -	$ 24,014	$ (24,014)	0.00%			$ -	0.00%
PUBLIC LIBRARY (TO FUND 628)	$ 41,514	$ 42,479	$ (965)	0.00%	$ 42,985	$ 43,667	$ (682)	0.00%
SCHOOL CHOICE RECEIVING (TO FUND 298)	$ 437,916	$ 426,935	$ 10,981	0.00%	$ 426,935	$ 420,146	$ 6,789	0.00%
TOTAL OTHER STATE CHARGES	$ 1,053,506	$ 1,054,347	$ (841)	100.08%	$ 1,053,436	$ 1,024,403	$ 29,033	97.24%
TOTAL STATE CHARGES & ASSESSMENTS	$ 1,241,513	$ 1,238,924	$ 2,589	99.79%	$ 1,243,702	$ 1,212,353	$ 31,349	97.48%

TOWN OF AGAWAM
GENERAL FUND
ESTIMATED VS ACTUAL REVENUE
FISCAL YEAR 2018

TOTAL RECEIPTS LESS STATE CHARGES & ASSESSMENTS

DESCRIPTION	ESTIMATED 2017	ACTUAL 2017	VARIANCE	%	ESTIMATED 2018	ACTUAL 2018	VARIANCE	%
TOTALS	$ 90,114,427	$ 91,000,633	$ 886,207	100.98%	$ 91,322,813	$ 92,507,862	$ 1,185,049	101.30%

TOWN OF AGAWAM
GENERAL, SCHOOL AND ENTERPRISE FUND EXPENSE SUMMARY
FISCAL YEAR 2018

Account	Department	FY 2018 Original Budget	FY 2018 Revised Budget	FY 2018 Actual as of 6/30/2018	Encumbrances	Difference
11111	Town Council - Personnel	$ 165,929.00	$ 165,929.00	$ 165,278.17	$ -	$ 650.83
11112	Town Council - Purchased Services	$ 14,100.00	$ 14,100.00	$ 9,148.27	$ -	$ 4,951.73
11113	Town Council - Supplies	$ 500.00	$ 500.00	$ 493.66	$ -	$ 6.34
11119	Town Council - Carryover	$ -	$ -	$ -	$ -	$ -
11211	Mayor - Personnel	$ 334,378.00	$ 334,378.00	$ 334,309.50	$ -	$ 68.50
11212	Mayor - Purchased Services	$ 2,000.00	$ 2,000.00	$ 1,169.66	$ -	$ 830.34
11221	Admin Bldg - Personnel	$ 16,797.00	$ 16,797.00	$ 15,984.68	$ -	$ 812.32
11222	Admin Bldg - Purchased Services	$ 172,575.00	$ 172,575.00	$ 106,636.93	$ 65,933.49	$ 4.58
11229	Admin Bldg - Carryover		$ 25,136.37	$ 11,420.07	$ -	$ 13,716.30
11341	Auditor - Personnel	$ 160,833.00	$ 160,833.00	$ 160,800.78	$ -	$ 32.22
11342	Auditor - Purchased Services	$ 800.00	$ 800.00	$ 777.31	$ -	$ 22.69
11371	Assessor - Personnel	$ 170,682.00	$ 175,300.12	$ 175,150.12	$ -	$ 150.00
11372	Assessor - Purchased Services	$ 51,500.00	$ 55,300.00	$ 50,006.40	$ 4,793.09	$ 500.51
11379	Assessor - Carryover		$ 10,525.00	$ 10,525.00	$ -	$ -
11381	Treasurer/Collector - Personnel	$ 334,134.00	$ 334,134.00	$ 333,900.89	$ -	$ 233.11
11382	Treasurer/Collector - Purchased Services	$ 29,500.00	$ 29,500.00	$ 19,914.67	$ 110.00	$ 9,475.33
11384	Treasurer/Collector - Capital Outlay	$ 4,800.00	$ 4,800.00	$ 1,090.10	$ -	$ 3,709.90
11389	Treasurer/Collector - Carryover		$ 12,547.40	$ 2,547.40	$ 10,000.00	$ -
11511	Law - Personnel	$ 68,650.00	$ 53,650.00	$ 48,362.38	$ -	$ 5,287.62
11512	Law - Purchased Services	$ 68,500.00	$ 83,500.00	$ 70,021.86	$ 11,789.14	$ 1,689.00
11519	Law - Carryover		$ 260.98	$ 260.98	$ -	$ -
11541	Data Processing - Personnel	$ 178,876.00	$ 178,876.00	$ 177,314.26	$ -	$ 1,561.74
11542	Data Processing - Expense	$ 85,166.00	$ 85,400.85	$ 85,334.63	$ -	$ 66.22
11544	Data Processing - Capital Outlay	$ 28,500.00	$ 28,265.15	$ 28,264.89	$ -	$ 0.26
11549	Data Processing - Carryover		$ 6,223.00	$ 2,775.00	$ 3,448.00	$ -
11611	Clerk - Personnel	$ 236,323.00	$ 236,323.00	$ 219,717.90	$ -	$ 16,605.10
11612	Clerk - Purchased Services	$ 3,155.00	$ 3,155.00	$ 2,060.07	$ -	$ 1,094.93
11619	Clerk - Carryover		$ 60.00	$ 60.00	$ -	$ -
11801	Comm Dev - Personnel	$ 174,372.00	$ 174,671.25	$ 174,623.03	$ -	$ 48.22
11802	Comm Dev - Purchased Services	$ 905.00	$ 905.00	$ 903.00	$ -	$ 2.00
11921	Building Maintenance - Personnel	$ 2,350,035.00	$ 2,350,035.00	$ 2,310,573.09	$ -	$ 39,461.91
11922	Building Maintenance - Purchased Services	$ 1,388,057.00	$ 1,608,057.00	$ 1,460,025.97	$ 131,209.29	$ 16,821.74
11923	Building Maintenance - Supplies	$ 145,522.00	$ 145,522.00	$ 141,004.53	$ 1,948.69	$ 2,568.78
11929	Building Maintenance - Carryover	$ -	$ 303,178.36	$ 289,564.31	$ -	$ 13,614.05
12101	Police - Personnel	$ 5,375,196.00	$ 5,375,196.00	$ 4,827,741.09	$ 10.19	$ 547,444.72
12102	Police - Purchased Services	$ 326,680.00	$ 326,680.00	$ 264,458.22	$ 22,232.21	$ 39,989.57
12103	Police - Supplies	$ 96,513.00	$ 96,513.00	$ 79,040.29	$ 15,330.94	$ 2,141.77
12104	Police - Capital Outlay	$ 139,500.00	$ 139,500.00	$ 128,375.00	$ 11,029.00	$ 96.00
12109	Police - Carryover	$ -	$ 55,029.96	$ 39,733.70	$ -	$ 15,296.26
12201	Fire - Personnel	$ 3,993,475.00	$ 3,965,000.00	$ 3,932,260.39	$ -	$ 32,739.61
12202	Fire - Purchased Services	$ 123,320.00	$ 129,120.00	$ 105,642.03	$ 15,010.17	$ 8,467.80
12203	Fire - Supplies	$ 52,750.00	$ 52,750.00	$ 41,690.18	$ 9,533.90	$ 1,525.92
12209	Fire - Carryover	$ -	$ 35,446.35	$ 34,680.69	$ -	$ 765.66
12501	Inspection Serv - Personnel	$ 298,925.00	$ 298,925.00	$ 288,029.02	$ -	$ 10,895.98
12502	Inspection Serv - Purchased Services	$ 330.00	$ 330.00	$ 330.00	$ -	$ -
14001	Public Works - Personnel	$ 116,703.00	$ 116,703.00	$ 115,754.61	$ -	$ 948.39
14002	Public Works - Purchased Services	$ 3,800.00	$ 3,800.00	$ 345.00	$ -	$ 3,455.00
14003	Public Works - Supplies	$ 50.00	$ 50.00	$ 50.00	$ -	$ -
14009	Public Works - Carryover	$ -	$ 162.00	$ 162.00	$ -	$ -
14101	Engineering - Personnel	$ 194,745.00	$ 194,745.00	$ 182,689.29	$ -	$ 12,055.71
14102	Engineering - Purchased Services	$ 23,292.00	$ 23,292.00	$ 21,383.87	$ -	$ 1,908.13
14103	Engineering - Supplies	$ 1,200.00	$ 1,200.00	$ 1,092.60	$ -	$ 107.40
14109	Engineering - Carryover	$ -	$ -	$ -	$ -	$ -
14201	Highways & Grounds - Personnel	$ 1,523,743.00	$ 1,566,705.22	$ 1,435,642.94	$ -	$ 131,062.28
14202	Highways & Grounds - Purchased Services	$ 342,705.00	$ 392,393.65	$ 357,852.24	$ 23,514.21	$ 11,027.20
14203	Highways & Grounds - Supplies	$ 423,675.00	$ 493,568.22	$ 444,756.84	$ 27,500.00	$ 21,311.38
14209	Highways & Grounds - Carryover	$ -	$ 87,291.56	$ 44,965.22	$ -	$ 42,326.34
14901	Motor Vehicle Maintenance - Personnel	$ 145,444.00	$ 145,444.00	$ 106,241.59	$ -	$ 39,202.41
14902	Motor Vehicle Maintenance - Purchased Services	$ 73,945.00	$ 78,945.00	$ 54,118.30	$ 19,601.08	$ 5,225.62
14903	Motor Vehicle Maintenance - Supplies	$ 325,620.00	$ 325,620.00	$ 260,754.57	$ 19,443.27	$ 45,422.16
14909	Motor Vehicle Maintenance - Carryover	$ -	$ 602.90	$ 590.40	$ -	$ 12.50
15101	Health Dept - Personnel	$ 688,312.00	$ 688,312.00	$ 659,490.70	$ -	$ 28,821.30
15102	Health Dept - Purchased Services	$ 5,100.00	$ 5,100.00	$ 2,074.10	$ -	$ 3,025.90
15103	Health Dept - Supplies	$ 3,750.00	$ 3,750.00	$ 3,652.39	$ -	$ 97.61
15109	Health Dept - Carryover	$ -	$ -	$ -	$ -	$ -
15411	Council on Aging - Personnel	$ 313,451.00	$ 313,451.00	$ 287,710.06	$ -	$ 25,740.94
15412	Council on Aging - Purchased Services	$ 87,600.00	$ 87,600.00	$ 82,013.94	$ 909.00	$ 4,677.06
15419	Council on Aging - Carryover	$ -	$ 1,500.00	$ 1,200.40	$ -	$ 299.60
16101	Library - Personnel	$ 965,046.00	$ 965,046.00	$ 961,179.82	$ -	$ 3,866.18
16102	Library - Purchased Services	$ 5,125.00	$ 5,125.00	$ 5,027.14	$ 30.00	$ 67.86
16103	Library - Supplies	$ 113,903.00	$ 113,903.00	$ 113,704.28	$ -	$ 198.72
16109	Library - Holdovers	$ -	$ -	$ -	$ -	$ -
16201	Parks & Rec - Personnel	$ 185,921.00	$ 185,921.00	$ 185,856.03	$ -	$ 64.97
16202	Parks & Rec - Purchased Services	$ 13,825.00	$ 13,825.00	$ 13,772.32	$ -	$ 52.68
16203	Parks & Rec - Supplies	$ 27,765.00	$ 27,765.00	$ 24,021.34	$ -	$ 3,743.66
16204	Parks & Rec - Capital Outlay	$ 9,750.00	$ 32,907.00	$ 32,645.34	$ -	$ 261.66
16601	Line Items - Debt Service	$ 3,077,720.00	$ 3,077,720.00	$ 2,878,711.49	$ -	$ 199,008.51
16602	Line Items - Administration	$ 3,164,357.00	$ 3,228,253.13	$ 2,330,301.25	$ 486,132.18	$ 411,819.70
16603	Line Items - Employee Benefits and Insurance	$ 16,683,516.00	$ 16,814,190.17	$ 16,704,744.47	$ 62,894.18	$ 46,551.52
16604	Line Items - Boards and Committees	$ 364,090.00	$ 364,090.00	$ 327,709.83	$ 500.00	$ 35,880.17
16605	Line Items - Reserve Fund	$ 200,000.00	$ 23,187.33	$ -	$ -	$ 23,187.33
16609	Line Items - Carryovers	$ -	$ 518,228.75	$ 228,482.64	$ 154,565.72	$ 135,180.39
	Subtotal City	$ 45,677,431.00	$ 47,148,124.72	$ 44,020,697.13	$ 1,097,467.75	$ 2,029,959.84
16610	Capital Improvements	$ 969,841.00	$ 969,841.00	$ 465,038.36	$ 500,658.06	$ 4,144.58
16619	Capital Improvements - Carryover	$ -	$ 667,698.51	$ 130,090.45	$ 496,951.26	$ 40,656.80
16820	Interfund Transfers Out	$ 100,000.00	$ 122,647.00	$ 122,647.00	$ -	$ -
Fund 100	**Total City**	$ 46,747,272.00	$ 48,908,311.23	$ 44,738,472.94	$ 2,095,077.07	$ 2,074,761.22
Fund 10/11/14	School	$ 43,662,276.00	$ 43,705,217.76	$ 43,623,782.68	$ 79,435.50	$ 1,999.58
Fund 601	Enterprise Fund - Water	$ 5,413,595.00	$ 5,890,633.50	$ 4,625,623.09	$ 393,170.56	$ 871,839.85
Fund 652	Enterprise Fund - Golf	$ 523,728.00	$ 622,420.33	$ 606,110.22	$ 11,227.24	$ 5,082.87
Fund 225	Enterprise Fund - Wastewater	$ 3,954,294.00	$ 4,373,850.92	$ 3,183,950.76	$ 808,958.78	$ 380,941.38
	Total City, School, Water, Golf, Wastewater	$ 100,301,165.00	$ 103,500,433.74	$ 96,777,939.69	$ 3,387,869.15	$ 3,334,624.90

TOWN OF AGAWAM
ACCOUNTS RECEIVABLE ACTIVITY
FISCAL YEAR 2018

REAL ESTATE TAX

YEAR	ACCOUNT	7/1/2017 BEGINNING BALANCE	COMMITMENTS	REFUNDS	COLLECTIONS	ABATEMENTS	TAX TITLE	ADJ	6/30/2018 ENDING BALANCE
2011	10000 12211	$ 2,540	$ -	$ -	$ (7,696)	$ -	$ 7,696	$ -	$ 2,540.32
2012	10000 12212	$ 4,275	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,275
2013	10000 12213	$ 8,413	$ -	$ -	$ (4,001)	$ -	$ -	$ -	$ 4,412
2014	10000 12214	$ 9,813	$ -	$ -	$ (5,416)	$ -	$ -	$ -	$ 4,398
2015	10000 12215	$ 11,775	$ -	$ -	$ (7,324)	$ -	$ -	$ -	$ 4,451
2016	10000 12216	$ 20,203	$ -	$ 5,194	$ (12,138)	$ (5,146)	$ (2,235)	$ -	$ 5,878
2017	10000 12217	$ 600,822	$ -	$ 62,192	$ (325,720)	$ (29,054)	$ (289,612)	$ 13	$ 18,642
2018	10000 12218	$ (23,626)	$ 51,029,647	$ 63,716	$ (50,021,358)	$ (329,790)	$ -	$ -	$ 718,589
2019	10000 12219	$ -	$ -	$ -	$ (26,563)	$ -	$ -	$ -	$ (26,563)
	TOTAL	$ 634,217	$ 51,029,647	$ 131,103	$ (50,410,215)	$ (363,991)	$ (284,151)	$ 13	$ 736,623

TOWN OF AGAWAM
ACCOUNTS RECEIVABLE ACTIVITY
FISCAL YEAR 2018

PERSONAL PROPERTY TAX

YEAR	ACCOUNT	7/1/2017 BEGINNING BALANCE	COMMITMENTS	REFUNDS	COLLECTIONS	ABATEMENTS	ADJ	6/30/2018 ENDING BALANCE
1991	10000 12191	$ 248	-	-	-	-	-	$ 248
1992	10000 12192	$ -	-	-	-	-	-	$ -
1993	10000 12193	$ 146	-	-	-	-	-	$ 146
1994	10000 12194	$ 334	-	-	-	-	-	$ 334
1995	10000 12195	$ 344	-	-	-	-	-	$ 344
1996	10000 12196	$ 348	-	-	-	-	-	$ 348
1997	10000 12197	$ 353	-	-	-	-	-	$ 353
1998	10000 12198	$ 353	-	-	-	-	-	$ 353
1999	10000 12199	$ 378	-	-	-	-	-	$ 378
2000	10000 12100	$ 401	-	-	-	-	-	$ 401
2001	10000 12101	$ 307	-	-	-	-	-	$ 307
2002	10000 12102	$ 373	-	-	-	-	-	$ 373
2003	10000 12103	$ 381	-	-	-	-	-	$ 381
2004	10000 12104	$ 533	-	-	-	-	-	$ 533
2005	10000 12105	$ 395	-	-	-	-	-	$ 395
2006	10000 12106	$ 419	-	-	-	-	-	$ 419
2007	10000 12107	$ 999	-	-	-	-	-	$ 999
2008	10000 12108	$ 1,035	-	-	-	-	-	$ 1,035
2009	10000 12109	$ 2,607	-	-	-	-	-	$ 2,607
2010	10000 12110	$ 4,940	-	-	-	-	-	$ 4,940
2011	10000 12111	$ 6,727	-	-	-	-	-	$ 6,727
2012	10000 12112	$ 7,893	-	-	-	-	-	$ 7,893
2013	10000 12113	$ 8,134	-	-	-	-	-	$ 8,134
2014	10000 12114	$ 7,661	-	-	-	-	-	$ 7,661
2015	10000 12115	$ 10,569	-	-	(11)	-	-	$ 10,559
2016	10000 12116	$ 14,959	-	31,675	(1,676)	(31,675)	-	$ 13,283
2017	10000 12117	$ 13,319	-	32,086	(3,790)	(32,086)	-	$ 9,529
2018	10000 12118	$ -	8,789,736	16,448	(8,798,067)	(6,685)		$ 1,431
	TOTAL	$ 84,155	$ 8,789,736	$ 80,209	$ (8,803,543)	$ (70,447)	$ -	$ 80,110

TOWN OF AGAWAM
ACCOUNTS RECEIVABLE ACTIVITY
FISCAL YEAR 2018

MOTOR VEHICLE EXCISE

YEAR	ACCOUNT	7/1/2017 BEGINNING BALANCE	COMMITMENTS	REFUNDS	COLLECTIONS	ABATEMENTS	ADJ	6/30/2018 ENDING BALANCE
1989	10000 12689	$ 32,167	-	-	(154)	-	-	$ 32,013
1990	10000 12690	$ 38,640	-	-	(11)	-	-	$ 38,629
1991	10000 12691	$ 37,050	-	-	(106)	-	-	$ 36,944
1992	10000 12692	$ 23,538	-	13	(45)	-	-	$ 23,506
1993	10000 12693	$ 14,829	-	-	(19)	-	-	$ 14,810
1994	10000 12694	$ 11,643	-	-	-	-	-	$ 11,643
1995	10000 12695	$ 14,246	-	-	(8)	-	-	$ 14,237
1996	10000 12696	$ 15,256	-	-	(53)	-	-	$ 15,203
1997	10000 12697	$ 12,358	-	-	(28)	-	-	$ 12,330
1998	10000 12698	$ 12,633	-	-	(160)	-	-	$ 12,473
1999	10000 12699	$ 16,729	-	-	(215)	-	-	$ 16,514
2000	10000 12600	$ 14,391	-	152	(327)	-	-	$ 14,216
2001	10000 12601	$ 17,901	-	-	(46)	-	-	$ 17,855
2002	10000 12602	$ 10,844	-	-	(233)	-	-	$ 10,611
2003	10000 12603	$ 14,315	-	-	(296)	-	-	$ 14,019
2004	10000 12604	$ 13,458	-	-	(203)	-	-	$ 13,256
2005	10000 12605	$ 16,876	-	-	-	-	-	$ 16,876
2006	10000 12606	$ 12,906	-	-	-	-	-	$ 12,906
2007	10000 12607	$ 12,868	-	-	(7)	-	-	$ 12,862
2008	10000 12608	$ 12,625	-	-	(267)	-	-	$ 12,359
2009	10000 12609	$ 10,201	-	-	(209)	-	-	$ 9,992
2010	10000 12610	$ 10,899	-	-	(212)	-	-	$ 10,688
2011	10000 12611	$ 9,878	-	-	(221)	-	-	$ 9,657
2012	10000 12612	$ 11,838	-	34	(499)	-	-	$ 11,373
2013	10000 12613	$ 15,911	-	139	(2,028)	-	-	$ 14,022
2014	10000 12614	$ 16,848	-	236	(2,510)	(61)	-	$ 14,513
2015	10000 12615	$ 28,370	-	857	(8,933)	(550)	-	$ 19,743
2016	10000 12616	$ 67,219	53	2,654	(32,361)	(2,158)	-	$ 35,407
2017	10000 12617	$ 345,433	413,461	35,796	(682,190)	(36,581)	35	$ 75,954
2018	10000 12618	$ -	3,691,566	27,277	(3,374,348)	(58,060)	150	$ 286,585
TOTAL		$ 871,869	$ 4,105,079	$ 67,159	$ (4,105,686)	$ (97,410)	$ 185	$ 841,195

TOWN OF AGAWAM
ACCOUNTS RECEIVABLE ACTIVITY
FISCAL YEAR 2018

WATER

ACCOUNT NUMBER	ACCOUNT	7/1/2017 BEGINNING BALANCE	COMMITMENTS	REFUNDS	COLLECTIONS	ABATEMENTS	WATER LIENS	TAX TITLE	ADJ	6/30/2018 ENDING BALANCE
60100 13160	WATER RATES	$ 764,950	3,810,688	5,203	(3,686,898)					$ 893,942
60100 13170	MISC WATER SERVICES	$ 16,814	44,700	1,030	(40,209)					$ 22,335
60100 13300	WATER LIENS	$ 23,733	207,821		(190,045)			(9,808)	0	$ 31,701
TOTAL		$ 805,496	$ 4,063,209	$ 6,233	$ (3,917,152)	$ -	$ -	$ (9,808)	$ -	$ 947,978

SEWER

ACCOUNT NUMBER	ACCOUNT	7/1/2017 BEGINNING BALANCE	COMMITMENTS	REFUNDS	COLLECTIONS	ABATEMENTS	WATER LIENS	TAX TITLE	ADJ	6/30/2018 ENDING BALANCE
22500 13140	SEWER USE CHARGES	$ 577,568	3,403,750	148	(3,287,817)					$ 693,648
22500 13150	MISC SEWER SERVICES	$ 8,943	4,280		(3,288)					$ 9,935
22500 13310	SEWER LIENS	$ 10,707	155,586	3,094	(146,661)			(2,321)		$ 20,406
22500 14100	UNAPPORTIONED BETTERMENTS	$ 4,097	112,368		(112,368)				(585)	$ 3,512
TOTAL		$ 601,315	$ 3,675,984	$ 3,242	$ (3,550,135)	$ -	$ -	$ (2,321)	$ (585)	$ 727,501

TOWN OF AGAWAM
ACCOUNTS RECEIVABLE ACTIVITY
FISCAL YEAR 2018

TAX LIEN

ACCOUNT NUMBER	ACCOUNT	7/1/2017 BEGINNING BALANCE	COMMITMENTS	COLLECTIONS	ABATEMENTS	AUDIT ADJUSTMENT	6/30/2018 ENDING BALANCE
10000 12400	TAX TITLE	$ 458,137	$ 330,295	$ (326,760)			$ 461,672
TOTAL		$ 458,137	$ 330,295	$ (326,760)	$ -	$ -	$ 461,672

TOWN OF AGAWAM
ACCOUNTS RECEIVABLE ACTIVITY
FISCAL YEAR 2018

OTHER RECEIVABLES

ACCOUNT NUMBER	ACCOUNT	7/1/2017 BEGINNING BALANCE	COMMITMENTS	REFUNDS	COLLECTIONS	ABATEMENTS	TAX TITLE	ADJUSTMENTS	6/30/2018 ENDING BALANCE
10000 13100	HIGHWAY	$ 1,380	3,120	-	(3,720)	-	-	-	$ 780
10000 13110	VETERANS	$ 82,641	114,458	-	(96,203)	-	-	-	$ 100,896
10000 13120	HEALTH	$ -	4,596	-	(4,596)	-	-	-	$ -
10000 14200	APPORTIONED ASSESSMENTS	$ -	585	-	(585)	-	-	-	$ -
10000 14300	COMMITTED INTEREST	$ -	266	-	(266)	-	-	-	$ -
60110 12361	COMMUNITY PRESERVATION 2011	$ -			(77)	-	77	-	$ -
61100 12362	COMMUNITY PRESERVATION 2012	$ 43	-	-	-	-	-	-	$ 43
61100 12363	COMMUNITY PRESERVATION 2013	$ 84	-	-	(40)	-	-	-	$ 44
61100 12364	COMMUNITY PRESERVATION 2014	$ 84	-	-	(40)	-	-	-	$ 44
61100 12365	COMMUNITY PRESERVATION 2015	$ 118	-	-	(73)	-	-	-	$ 45
61100 12366	COMMUNITY PRESERVATION 2016	$ 128	-	52	14	(51)	(90)	-	$ 52
61100 12367	COMMUNITY PRESERVATION 2017	$ 2,737	-	1,702	(2,292.03)	(291)	(1,781)	(16)	$ 60
61100 12368	COMMUNITY PRESERVATION 2018	$ (303)	510,207	29,237	(569,359.20)	(3,298)	-	16	$ (33,500)
61100 12369	COMMUNITY PRESERVATION 2019	$ -	-	-	(301.35)	-	-	-	$ (301)
80700 13100	POLICE OUTSIDE OVERTIME	$ 230,949	1,102,625	449	(1,057,644)	-	-	-	$ 276,380
10000 18900	MISC ASSETS	$ 7,074	-	-	-	-	-	-	$ 7,074
32700 17200	CHAPTER 90	$ 2,189,713	807,523	-	(925,310)	-	-	-	$ 2,071,926
80600 13100	FIRE OUTSIDE DUTY	$ 1,070	4,632	-	(3,584)	-	-	-	$ 2,118
	TOTAL	$ 2,515,718	$ 2,548,014	$ 31,440	$ (2,664,078)	$ (3,640)	$ (1,794)	$ 0	$ 2,425,660

Due from Golf Fund	$ 226,841
	$ 6,447,580
Overlay	$ (4,700,258)
	$ 1,747,323