

Massachusetts Department of Revenue

Division of Local Services

Bureau of Accounts

Statement of Indebtedness

Easton, Massachusetts

FY 15

| Long Term Debt Inside the Debt Limit * | Outstanding July 1, 2014 | + Issued | - Retired | = Outstanding June 30, 2015 | Interest Paid in FY15 |
|---|-----------------------------|-------------------|-------------------|--------------------------------|--------------------------|
| Building | 455,000 | - | 60,000 | 395,000 | 14,550 |
| Departmental Equipment | 734,000 | 400,000 | 179,000 | 955,000 | 22,845 |
| School Buildings | 17,960,000 | 11,186,500 | 12,815,000 | 16,331,500 | 673,814 |
| School Other | 861,000 | 30,000 | 101,000 | 790,000 | 20,769 |
| Sewer | 4,904,535 | 4,120,050 | 4,537,534 | 4,487,051 | 101,463 |
| Solid Waste Landfill | - | - | - | - | - |
| Other Inside | 6,186,000 | 1,871,500 | 1,326,000 | 6,731,500 | 197,958 |
| SUB-TOTAL Inside | 31,100,535 | 17,608,050 | 19,018,534 | 29,690,051 | 1,031,398 |

| Long Term Debt Outside the Debt Limit * | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|------------------|
| Airport | - | - | - | - | - |
| Gas/Electric Utility | - | - | - | - | - |
| Hospital | - | - | - | - | - |
| School Buildings | 5,120,000 | - | 1,290,000 | 3,830,000 | 212,612 |
| Sewer | - | - | - | - | - |
| Solid Waste Landfill | 1,924,000 | - | 314,000 | 1,610,000 | 52,130 |
| Water | 1,790,000 | 707,000 | 650,000 | 1,847,000 | 55,132 |
| Other Outside | 235,564 | 1,000,000 | 17,709 | 1,217,855 | 2,332 |
| SUB-TOTAL Outside | 9,069,564 | 1,707,000 | 2,271,709 | 8,504,855 | 322,206 |
| GRAND TOTAL | 40,170,099 | 19,315,050 | 21,290,243 | 38,194,906 | 1,353,604 |

Please complete both sides of this report and return it to the Division of Local Services no later than September 30th.

I certify to the best of my knowledge that this information is complete and accurate as of this date.

Treasurer: _____ Date: _____

I certify that long and short term debt as identified in this Statement of Indebtedness is in agreement with the general ledger controls in my department and are also reflected on the balance sheet.

Accounting Officer: _____ Date: _____

* MCWT subsidies are not reflected.

Bureau of Accounts

Part Two

Easton, Massachusetts

FY 15

| Short Term Debt * | Outstanding July 1, 2014 | + Issued | - Retired | = Outstanding June 30, 2015 | Interest Paid in FY15 |
|------------------------------------|-----------------------------|-------------------|-------------------|--------------------------------|--------------------------|
| RANs - Revenue Anticipation | - | - | - | - | - |
| BANs - Bond Anticipation | - | - | - | - | - |
| Buildings | - | - | - | - | - |
| School | 1,985,000 | 1,927,000 | 1,985,000 | 1,927,000 | 14,884 |
| Water | 450,000 | 200,000 | 450,000 | 200,000 | 1,725 |
| Other BANs | 1,515,000 | 4,506,495 | 1,515,000 | 4,506,495 | 15,108 |
| SAANs - State Grant Anticipation | - | - | - | - | - |
| FAANs - Federal Grant Anticipation | - | - | - | - | - |
| Other Short Term Debt | - | - | - | - | - |
| TOTAL SHORT TERM DEBT | 3,950,000 | 6,633,495 | 3,950,000 | 6,633,495 | 31,717 |
| TOTAL ALL DEBT | 44,120,099 | 25,948,545 | 25,240,243 | 44,828,401 | 1,385,321 |

SEE ATTACHED

| Authorized and Unissued Debt | | | | | |
|------------------------------|--------------|-------------|-------------------|--|---------------------------|
| Purpose | Date of Vote | Article No. | Amount Authorized | Less New Bond Issues, Retirements and/or Rescissions | =Balance Unissued 6/30/15 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| TOTAL | | | - | - | - |

*Does not reflect Interim Loan Notes issued through the Massachusetts Clean Water Trust.

Town of Easton, MA

Authorized Unissued Debt

Date: 6/30/2015



| <u>BANs</u> Article Number | Date of Author. | Amount Originally Authorized | Amount of Bonds or Paydowns | Date Bonded, Rescinded or Paid Down | Amount Authorized Unissued | Purpose | Law Cite. | Maximum Term | Notes Outstanding | Maturity Date | Original Issue Date | Rollover Dates | Date of LRL | Year BQ |
|----------------------------------|-----------------------------|------------------------------------|---|--|----------------------------------|--|----------------------------|-----------------|----------------------------|------------------|---------------------------|-------------------|-------------------------------|------------|
| 7 | 4/8/1996 | 5,000,000 | 700,000 B | 8/1/2000 | 36,000 | Library Constr & Rem | 7 | 20 | | | | | RL 4/11/07 | 2000 |
| 4 | 9/7/2006 | | 4,300,000 R | 9/7/2006 | | | | | | | | | | |
| 4 | 9/7/2006 | 700,000 | 144,000 PD | 4/25/2008 | | | | | | | | | | 2007 |
| | | | 130,000 PD | 4/24/2009 | | | | | | | | | | |
| | | | 390,000 B | 4/15/2010 | | | | | | | | | | 2010 |
| 60 | 5/11/1998 | 200,000 | 137,657 B 62,343 R | 8/1/2001 5/18/2015 | - | Septic System - MWPAT | c. 111 s. 127b 1c | 20 | | | | | Complete | |
| 12 | 5/20/2002 | 400,000 | | | 400,000 | Library Access Road | 7(3A) | 20 | | | | | LRL 12/23/03 | |
| 11 | 5/19/2008 | 250,000 | | | 250,000 | School Boiler | 44, 7(3A) | 20 | | | | | RL 7/14/08 PLO 3/17/09 | |
| 10 | 5/16/2011 | 3,300,000 | 3,140,295 15,000 PD 10,000 B 10,000 PD | MWPAT B 5/22/13 8/23/2013 8/21/2014 8/22/2014 | 124,705 | Wastewater Treatment & Sewage Collection Facility | 44, 7(1) and/or 29C | 30 | | | | | RL 5/19/11, PLO 8/8/11 | 2013 |
| 27 | 5/16/2011 | 410,000 | 390,000 B 10,000 PD | 8/23/2012 8/24/2012 | 10,000 | Departmental Equipment - Various Dept Equipment | 44, 7(9) | 7, 10 | | | | | | |
| 30 | 5/21/2012, Amended 11/19/12 | 2,250,000 | 100,000 B 56,788 G 869,290 G 70,000 PD | 8/22/2013 6/28/2013 10/17/2013 8/22/2014 | 1,153,922 | Middle School Roof Replacement/Repair (50.16% MSBA grants expected) project is COMPLETE as of 12/18/13 | 44, 7(3A) & 70B | 30 | 1,080,000 | 8/21/2015 | 8/23/2013 | 8/22/2014 | RL 7/23/12 & 9/3/13 | |
| 27 | 5/20/2013 | 525,000 | | | 525,000 | Fire Pumper Replacement | 44, 7(9) | 20 | 525,000 | 8/21/2015 | 8/22/2014 | | RL 7/26/13 | |
| 30 | 5/20/2013 | 1,000,000 | 500,000 | MWPAT ILN 8/15/2014 | 500,000 | Septic Loan Program (CWT-14-04) | 111, 127B1/2 and/or 29C | 20 | | | | | RL 7/26/13, MWPAT PLO 4/16/14 | |
| 9 | 11/4/2013 | 1,500,000 | | | 1,500,000 | Moreau Hall Elementary School Roof (\$899,834) & Boiler Replacement (STBD) | 44, 7(3A) or 70B | 30 | 800,000 | 8/21/2015 | 4/4/2014 | 8/22/2014 | RL 1/24/14 | |
| 20 | 5/19/2014 | 2,600,000 | | | 2,600,000 | Depot Street Land Acquisition - CPA (Recreation/Open Space) | 44, 7(3) or 44B | 30 | 2,930,000 | 8/21/2015 | 8/22/2014 | | RL 7/23/14, PLO 8/8/14 | |
| 20 | 5/19/2014 | 330,000 | | | 330,000 | Depot Street Land Acquisition - Non-CPA (Municipal Purposes) | 44, 7(3) | 30 | | | | | RL 7/23/14, PLO 8/8/14 | |
| 21 | 5/19/2014 | 436,000 | | | 436,000 | DPW Motor Equipment | 44, 7(9) | 5-20 | 436,000 | 8/21/2015 | 8/22/2014 | | RL 7/23/14, PLO 8/8/14 | |
| 21 | 5/19/2014 | 1,500,000 | | | 1,500,000 | DPW Pavement Management Road Funding | 44, 7(6) | 15 | 500,000 | 8/21/2015 | 8/22/2014 | | RL 7/23/14, PLO 8/8/14 | |
| 21 | 5/19/2014 | 82,495 | | | 82,495 | Fire Vehicles | 44, 7(9) | 5-20 | 82,495 | 8/21/2015 | 8/22/2014 | | RL 7/23/14, PLO 8/8/14 | |
| 21 | 5/19/2014 | 33,000 | | | 33,000 | Police Cruisers | 44, 7(9) | 5-20 | 33,000 | 8/21/2015 | 8/22/2014 | | RL 7/23/14, PLO 8/8/14 | |
| 21 | 5/19/2014 | 47,000 | | | 47,000 | School Special Education Van | 44, 7(9) | 5-20 | 47,000 | 8/21/2015 | 8/22/2014 | | RL 7/23/14, PLO 8/8/14 | |
| 21 | 5/19/2014 | 200,000 | | | 200,000 | Water Main Replacement Program | 44, 8(5) | 40 | 200,000 | 8/21/2015 | 8/22/2014 | | RL 7/23/14, PLO 8/8/14 | |
| 22 | 5/19/2014 | 1,000,000 | | | 1,000,000 | Septic System Upgrade | 111, 127B1/2 | 20 | | | | | RL 7/23/14, PLO 8/8/14 | |
| 11 | 11/17/2014 | 3,184,157 | | | 3,184,157 | ESCO Energy Efficiency | 44, 7(3B) | 20 | | | | | RL 6/24/2015 | |
| 17 | 5/18/2015 | 2,200,000 | | | 2,200,000 | Water Well #4 Replacement | 44, 8 | TBD | | | | | RL 6/24/2015 | |
| 20 | 5/18/2015 | 3,070,000 | | | 3,070,000 | Wastewater Treatment (Queset Commercial District) | 44, 7(1) or 8(15) &/or 29C | 30 | | | | | RL 6/24/2015 | |
| 21 | 5/18/2015 | 2,790,000 | | | 2,790,000 | Sewer Design, Permit & Construction (Queset Commercial District) | 44, 7(1) or 8(15) &/or 29C | 30 | | | | | RL 6/24/2015 | |
| 22 | 5/18/2015 | 8,300,000 | | | 8,300,000 | Wastewater Treatment (5 Corners District) | 44, 7(1) or 8(15) &/or 29C | 30 | | | | | RL 6/24/2015 | |
| 23 | 5/18/2015 | 1,300,000 | | | 1,300,000 | Sewer Design (5 Corners District) | 44, 7(22) | 5 | | | | | RL 6/24/2015 | |
| | | <u>\$ 42,607,652</u> | <u>\$ 11,035,373</u> | | <u>TOTAL: \$ 31,572,279</u> | | | | <u>TOTAL: \$ 6,633,495</u> | | | | | |

Town of Easton, Massachusetts
Long-Term Debt Outstanding as of July 1, 2014
Inside the Debt Limit

Par Amounts Of Selected Issues

| | |
|---|----------------------|
| October 15 2006 1 -Adv Ref August 1 2000 Library Planning (I)..... | 180,230.00 |
| October 15 2006 1 -Adv Ref August 1 2000 Rec Land Acquisition (I)..... | 90,650.00 |
| October 15 2006 1 -Adv Ref August 1 2000 Land Acquisition (I)..... | 30,120.00 |
| October 15 2006 1 -School Construction (IE)..... | 14,505,000.00 |
| October 15 2006 1 -CPA Land Acquisition (I)..... | 1,025,000.00 |
| November 9 2007 MWPAT 00-30-A Sewer (I)..... | 22,160.66 |
| April 15 2010 -Library (I)..... | 230,000.00 |
| April 15 2010 -School (IE)..... | 3,055,000.00 |
| April 15 2010 -School/Electric Repair (I)..... | 120,000.00 |
| April 15 2010 -Remodeling (I)..... | 60,000.00 |
| April 15 2010 -Stadium (I)..... | 905,000.00 |
| April 15 2011 -Long Pond Dam (I)..... | 30,000.00 |
| April 15 2011 -Wastewater Collection System Design (I)..... | 140,000.00 |
| April 15 2011 -HHR/FLO School Phone System (I)..... | 11,000.00 |
| April 15 2011 -Public Safety Radios (I)..... | 23,000.00 |
| April 15 2011 -Inspectional Services Vehicle (I)..... | 4,000.00 |
| April 15 2011 -DPW Tree Chipper (I)..... | 19,000.00 |
| April 15 2011 -DPW Sidewalk Tractor (I)..... | 42,000.00 |
| April 15 2011 -DPW Rack Body Truck (I)..... | 15,000.00 |
| April 15 2011 -DPW Dump Truck (I)..... | 21,000.00 |
| April 15 2011 -Recycling Carts (I)..... | 55,000.00 |
| June 13 2012 MWPAT CW-10-05 (I)..... | 289,784.00 |
| August 23 2012 Ser B Tax Exempt -Ser B cur ref 6 15 02 water land acq (I) - 2014..... | 60,000.00 |
| August 23 2012 Ser B Tax Exempt -Ser B adv ref 5 1 03 school planning (IE)..... | 850,000.00 |
| August 23 2012 Ser B Tax Exempt -School Improvements (I)..... | 180,000.00 |
| August 23 2012 Ser B Tax Exempt -Departmental Equipment (I)..... | 335,000.00 |
| August 23 2012 Ser B Tax Exempt -Land Acquisition (I)..... | 2,280,000.00 |
| August 23 2012 Ser B Tax Exempt -Street Reconstruction (I)..... | 780,000.00 |
| August 23 2012 Ser B Tax Exempt -Building Improvements (I)..... | 165,000.00 |
| August 23 2012 Ser B Tax Exempt -Ground Water Planning (I)..... | 80,000.00 |
| May 22 2013 MWPAT CW-11-02 (I)..... | 4,452,590.00 |
| August 22 2013 -Conservation/Preservation Restriction Acq (ISS)..... | 500,000.00 |
| August 22 2013 -Middle School Roof (I)..... | 100,000.00 |
| August 22 2013 -Fire Department Defibrillators (I)..... | 35,000.00 |
| August 22 2013 -Fire Department Radios/Communication Equip (I)..... | 30,000.00 |
| August 22 2013 -DPW Sidewalk Snow Plow (I)..... | 155,000.00 |
| August 22 2013 -Lincoln St Improvement (I)..... | 225,000.00 |
| TOTAL..... | 31,100,534.66 |

FirstSouthwest
 Public Finance

Town of Easton, Massachusetts
Long-Term Debt Outstanding as of July 1, 2014
Outside the Debt Limit

Par Amounts Of Selected Issues

| | |
|--|---------------------|
| August 1 2001 MWPAT TitleV 98-1026 (OE)..... | 45,564.00 |
| October 15 2006 1 -Adv Ref Dec 15 1997 School (OE)..... | 5,120,000.00 |
| October 15 2006 1 -Adv Ref August 1 2000 Landfill Closure (O)..... | 569,000.00 |
| October 15 2006 1 -Water Mains (O)..... | 160,000.00 |
| October 15 2006 1 -Water Meter Replacement (O)..... | 60,000.00 |
| October 15 2006 1 -Water Department Equipment (O)..... | 70,000.00 |
| October 15 2006 1 -Bay Road Land Acquisition (Water) (O)..... | 355,000.00 |
| April 15 2011 -Water Main Construction (O)..... | 160,000.00 |
| August 23 2012 Ser A Txbl -Ser A cur ref 6 15 02 landfill (O) 2014 on..... | 245,000.00 |
| August 23 2012 Ser A Txbl -Ser A adv ref 5 1 03 landfill closure (O)..... | 1,110,000.00 |
| August 23 2012 Ser B Tax Exempt -Water Main Construction 1 (O)..... | 80,000.00 |
| August 23 2012 Ser B Tax Exempt -Water Main Construction 2 (O)..... | 905,000.00 |
| May 22 2013 MWPAT T5-98-1026-A (O)..... | 190,000.00 |
| TOTAL..... | 9,069,564.00 |

FirstSouthwest
Public Finance

Town of Easton, Massachusetts
Long-Term Debt Issued During FY 2015
Inside the Debt Limit

Par Amounts Of Selected Issues

| | |
|--|----------------------|
| August 21 2014 -Adv Ref 06 School Construction (IE)..... | 11,186,500.00 |
| August 21 2014 -Adv Ref 06 CPA Land Acquisition (I)..... | 791,500.00 |
| August 21 2014 -DPW Main St Revitalization Project (I)..... | 980,000.00 |
| August 21 2014 -DPW Municipal Facilities Asset Mgt System (I)..... | 100,000.00 |
| August 21 2014 -DPW Street Sweeper & 10 Wheel Dump Truck (I)..... | 345,000.00 |
| August 21 2014 -DPW Van (I)..... | 40,000.00 |
| August 21 2014 -DPW Air Compressor (I)..... | 15,000.00 |
| August 21 2014 -School Special Education Van (I)..... | 30,000.00 |
| August 21 2014 -Wastewater Treatment & Sewage Facility (I)..... | 10,000.00 |
| May 14 2015 MCWT CW-11-02 (I)..... | 4,110,050.47 |
| TOTAL..... | 17,608,050.47 |

FirstSouthwest
Public Finance

Town of Easton, Massachusetts
Long-Term Debt Issued During FY 2015
Outside the Debt Limit

Par Amounts Of Selected Issues

| | |
|---|---------------------|
| August 21 2014 -Adv Ref 06 Bay Rd Land Acquisition (Water) (O)..... | 257,000.00 |
| August 21 2014 -Water Main Replacement Program (O)..... | 250,000.00 |
| August 21 2014 -Water (O)..... | 200,000.00 |
| January 7 2015 MCWT T5-98-1026-B (OE)..... | 500,000.00 |
| January 7 2015 MCWT T5-98-1026-C (OE)..... | 500,000.00 |
| TOTAL..... | 1,707,000.00 |

FirstSouthwest
Public Finance

Town of Easton, Massachusetts
Long-Term Debt Retired During FY 2015
Inside the Debt Limit

Par Amounts Of Selected Issues

| | |
|---|----------------------|
| October 15 2006 1 -Adv Ref August 1 2000 Library Planning (I)..... | 40,230.00 |
| October 15 2006 1 -Adv Ref August 1 2000 Rec Land Acquisition (I)..... | 15,650.00 |
| October 15 2006 1 -Adv Ref August 1 2000 Land Acquisition (I)..... | 5,120.00 |
| October 15 2006 1 -School Construction (IE)..... | 12,505,000.00 (1) |
| October 15 2006 1 -CPA Land Acquisition (I)..... | 880,000.00 (1) |
| November 9 2007 MWPAT 00-30-A Sewer (I)..... | 2,462.22 |
| April 15 2010 -Library (I)..... | 40,000.00 |
| April 15 2010 -School (IE)..... | 235,000.00 |
| April 15 2010 -School/Electric Repair (I)..... | 20,000.00 |
| April 15 2010 -Remodeling (I)..... | 10,000.00 |
| April 15 2010 -Stadium (I)..... | 95,000.00 |
| April 15 2011 -Long Pond Dam (I)..... | 15,000.00 |
| April 15 2011 -Wastewater Collection System Design (I)..... | 70,000.00 |
| April 15 2011 -HHR/FLO School Phone System (I)..... | 6,000.00 |
| April 15 2011 -Public Safety Radios (I)..... | 12,000.00 |
| April 15 2011 -Inspectional Services Vehicle (I)..... | 2,000.00 |
| April 15 2011 -DPW Tree Chipper (I)..... | 10,000.00 |
| April 15 2011 -DPW Sidewalk Tractor (I)..... | 21,000.00 |
| April 15 2011 -DPW Rack Body Truck (I)..... | 8,000.00 |
| April 15 2011 -DPW Dump Truck (I)..... | 11,000.00 |
| April 15 2011 -Recycling Carts (I)..... | 30,000.00 |
| June 13 2012 MWPAT CW-10-05 (I)..... | 12,482.00 |
| August 23 2012 Ser B Tax Exempt -Ser B cur ref 6 15 02 water land acq (I) - 2014..... | 20,000.00 |
| August 23 2012 Ser B Tax Exempt -Ser B adv ref 5 1 03 school planning (IE)..... | 95,000.00 |
| August 23 2012 Ser B Tax Exempt -School Improvements (I)..... | 45,000.00 |
| August 23 2012 Ser B Tax Exempt -Departmental Equipment (I)..... | 55,000.00 |
| August 23 2012 Ser B Tax Exempt -Land Acquisition (I)..... | 95,000.00 |
| August 23 2012 Ser B Tax Exempt -Street Reconstruction (I)..... | 60,000.00 |
| August 23 2012 Ser B Tax Exempt -Building Improvements (I)..... | 10,000.00 |
| August 23 2012 Ser B Tax Exempt -Ground Water Planning (I)..... | 30,000.00 |
| May 22 2013 MWPAT CW-11-02 (I)..... | 4,452,590.00 (2) |
| August 22 2013 -Conservation/Preservation Restriction Acq (ISS)..... | 50,000.00 |
| August 22 2013 -Middle School Roof (I)..... | 10,000.00 |
| August 22 2013 -Fire Department Defibrillators (I)..... | 5,000.00 |
| August 22 2013 -Fire Department Radios/Communication Equip (I)..... | 5,000.00 |
| August 22 2013 -DPW Sidewalk Snow Plow (I)..... | 20,000.00 |
| August 22 2013 -Lincoln St Improvement (I)..... | 20,000.00 |
| TOTAL..... | 19,018,534.22 |

(1) Includes called and non-called portion of the Bonds which were refunded August 21, 2014.

(2) Includes called and non-called portion of the Bonds which were refunded May 14, 2015.

Town of Easton, Massachusetts
Long-Term Debt Retired During FY 2015
Outside the Debt Limit

Par Amounts Of Selected Issues

| | |
|--|---------------------|
| August 1 2001 MWPAT TitleV 98-1026 (OE)..... | 7,709.00 |
| October 15 2006 1 -Adv Ref Dec 15 1997 School (OE)..... | 1,290,000.00 |
| October 15 2006 1 -Adv Ref August 1 2000 Landfill Closure (O)..... | 99,000.00 |
| October 15 2006 1 -Water Mains (O)..... | 80,000.00 |
| October 15 2006 1 -Water Meter Replacement (O)..... | 60,000.00 |
| October 15 2006 1 -Water Department Equipment (O)..... | 35,000.00 |
| October 15 2006 1 -Bay Road Land Acquisition (Water) (O)..... | 295,000.00 (1) |
| April 15 2011 -Water Main Construction (O)..... | 80,000.00 |
| August 23 2012 Ser A Txbl -Ser A cur ref 6 15 02 landfill (O) 2014 on..... | 85,000.00 |
| August 23 2012 Ser A Txbl -Ser A adv ref 5 1 03 landfill closure (O)..... | 130,000.00 |
| August 23 2012 Ser B Tax Exempt -Water Main Construction 1 (O)..... | 20,000.00 |
| August 23 2012 Ser B Tax Exempt -Water Main Construction 2 (O)..... | 80,000.00 |
| May 22 2013 MWPAT T5-98-1026-A (O)..... | 10,000.00 |
| TOTAL..... | 2,271,709.00 |

(1) Includes called and non-called portion of the Bonds which were defeased August 21, 2014.

FirstSouthwest
Public Finance

Town of Easton, Massachusetts
Long-Term Debt Outstanding as of June 30, 2015
Inside the Debt Limit

Par Amounts Of Selected Issues

| | |
|---|----------------------|
| October 15 2006 non-called -Adv Ref August 1 2000 Library Planning (I)..... | 140,000.00 |
| October 15 2006 non-called -Adv Ref August 1 2000 Rec Land Acquisition (I)..... | 75,000.00 |
| October 15 2006 non-called -Adv Ref August 1 2000 Land Acquisition (I)..... | 25,000.00 |
| October 15 2006 non-called -School Construction (IE)..... | 2,000,000.00 |
| October 15 2006 non-called -CPA Land Acquisition (I)..... | 145,000.00 |
| November 9 2007 MWPAT 00-30-A Sewer (I)..... | 19,698.44 |
| April 15 2010 -Library (I)..... | 190,000.00 |
| April 15 2010 -School (IE)..... | 2,820,000.00 |
| April 15 2010 -School/Electric Repair (I)..... | 100,000.00 |
| April 15 2010 -Remodeling (I)..... | 50,000.00 |
| April 15 2010 -Stadium (I)..... | 810,000.00 |
| April 15 2011 -Long Pond Dam (I)..... | 15,000.00 |
| April 15 2011 -Wastewater Collection System Design (I)..... | 70,000.00 |
| April 15 2011 -HHR/FLO School Phone System (I)..... | 5,000.00 |
| April 15 2011 -Public Safety Radios (I)..... | 11,000.00 |
| April 15 2011 -Inspectional Services Vehicle (I)..... | 2,000.00 |
| April 15 2011 -DPW Tree Chipper (I)..... | 9,000.00 |
| April 15 2011 -DPW Sidewalk Tractor (I)..... | 21,000.00 |
| April 15 2011 -DPW Rack Body Truck (I)..... | 7,000.00 |
| April 15 2011 -DPW Dump Truck (I)..... | 10,000.00 |
| April 15 2011 -Recycling Carts (I)..... | 25,000.00 |
| June 13 2012 MWPAT CW-10-05 (I)..... | 277,302.00 |
| August 23 2012 Ser B Tax Exempt -Ser B cur ref 6 15 02 water land acq (I) - 2014..... | 40,000.00 |
| August 23 2012 Ser B Tax Exempt -Ser B adv ref 5 1 03 school planning (IE)..... | 755,000.00 |
| August 23 2012 Ser B Tax Exempt -School Improvements (I)..... | 135,000.00 |
| August 23 2012 Ser B Tax Exempt -Departmental Equipment (I)..... | 280,000.00 |
| August 23 2012 Ser B Tax Exempt -Land Acquisition (I)..... | 2,185,000.00 |
| August 23 2012 Ser B Tax Exempt -Street Reconstruction (I)..... | 720,000.00 |
| August 23 2012 Ser B Tax Exempt -Building Improvements (I)..... | 155,000.00 |
| August 23 2012 Ser B Tax Exempt -Ground Water Planning (I)..... | 50,000.00 |
| August 22 2013 -Conservation/Preservation Restriction Acq (ISS)..... | 450,000.00 |
| August 22 2013 -Middle School Roof (I)..... | 90,000.00 |
| August 22 2013 -Fire Department Defibrillators (I)..... | 30,000.00 |
| August 22 2013 -Fire Department Radios/Communication Equip (I)..... | 25,000.00 |
| August 22 2013 -DPW Sidewalk Snow Plow (I)..... | 135,000.00 |
| August 22 2013 -Lincoln St Improvement (I)..... | 205,000.00 |
| August 21 2014 -Adv Ref 06 School Construction (IE)..... | 11,186,500.00 |
| August 21 2014 -Adv Ref 06 CPA Land Acquisition (I)..... | 791,500.00 |
| August 21 2014 -DPW Main St Revitalization Project (I)..... | 980,000.00 |
| August 21 2014 -DPW Municipal Facilities Asset Mgt System (I)..... | 100,000.00 |
| August 21 2014 -DPW Street Sweeper & 10 Wheel Dump Truck (I)..... | 345,000.00 |
| August 21 2014 -DPW Van (I)..... | 40,000.00 |
| August 21 2014 -DPW Air Compressor (I)..... | 15,000.00 |
| August 21 2014 -School Special Education Van (I)..... | 30,000.00 |
| August 21 2014 -Wastewater Treatment & Sewage Facility (I)..... | 10,000.00 |
| May 14 2015 MCWT CW-11-02 (I)..... | 4,110,050.47 |
| TOTAL..... | 29,690,050.91 |

Town of Easton, Massachusetts
Long-Term Debt Outstanding as of June 30, 2015
Outside the Debt Limit

Par Amounts Of Selected Issues

| | |
|---|---------------------|
| August 1 2001 MWPAT TitleV 98-1026 (OE)..... | 37,855.00 |
| October 15 2006 non-called -Adv Ref Dec 15 1997 School (OE)..... | 3,830,000.00 |
| October 15 2006 non-called -Adv Ref August 1 2000 Landfill Closure (O)..... | 470,000.00 |
| October 15 2006 non-called -Water Mains (O)..... | 80,000.00 |
| October 15 2006 non-called -Water Department Equipment (O)..... | 35,000.00 |
| October 15 2006 non-called -Bay Road Land Acquisition (Water) (O)..... | 60,000.00 |
| April 15 2011 -Water Main Construction (O)..... | 80,000.00 |
| August 23 2012 Ser A Txbl -Ser A cur ref 6 15 02 landfill (O) 2014 on..... | 160,000.00 |
| August 23 2012 Ser A Txbl -Ser A adv ref 5 1 03 landfill closure (O)..... | 980,000.00 |
| August 23 2012 Ser B Tax Exempt -Water Main Construction 1 (O)..... | 60,000.00 |
| August 23 2012 Ser B Tax Exempt -Water Main Construction 2 (O)..... | 825,000.00 |
| May 22 2013 MWPAT T5-98-1026-A (O)..... | 180,000.00 |
| August 21 2014 -Adv Ref 06 Bay Rd Land Acquisition (Water) (O)..... | 257,000.00 |
| August 21 2014 -Water Main Replacement Program (O)..... | 250,000.00 |
| August 21 2014 -Water (O)..... | 200,000.00 |
| January 7 2015 MCWT T5-98-1026-B (OE)..... | 500,000.00 |
| January 7 2015 MCWT T5-98-1026-C (OE)..... | 500,000.00 |
| TOTAL..... | 8,504,855.00 |

FirstSouthwest
Public Finance

Town of Easton, Massachusetts
Interest Paid on Long-Term Debt in FY 2015
Inside the Debt Limit

Interest

| | |
|---|---------------------|
| October 15 2006 1 -Adv Ref August 1 2000 Library Planning (I)..... | 7,454.60 |
| October 15 2006 1 -Adv Ref August 1 2000 Rec Land Acquisition (I)..... | 3,763.00 |
| October 15 2006 1 -Adv Ref August 1 2000 Land Acquisition (I)..... | 1,252.40 |
| October 15 2006 1 -School Construction (IE)..... | 366,828.13 |
| October 15 2006 1 -CPA Land Acquisition (I)..... | 25,762.50 |
| April 15 2010 -Library (I)..... | 8,400.00 |
| April 15 2010 -School (IE)..... | 116,325.00 |
| April 15 2010 -School/Electric Repair (I)..... | 4,450.00 |
| April 15 2010 -Remodeling (I)..... | 2,225.00 |
| April 15 2010 -Stadium (I)..... | 33,862.50 |
| April 15 2011 -Long Pond Dam (I)..... | 618.76 |
| April 15 2011 -Wastewater Collection System Design (I)..... | 2,887.50 |
| April 15 2011 -HHR/FLO School Phone System (I)..... | 227.50 |
| April 15 2011 -Public Safety Radios (I)..... | 475.00 |
| April 15 2011 -Inspectional Services Vehicle (I)..... | 82.50 |
| April 15 2011 -DPW Tree Chipper (I)..... | 392.50 |
| April 15 2011 -DPW Sidewalk Tractor (I)..... | 866.26 |
| April 15 2011 -DPW Rack Body Truck (I)..... | 310.00 |
| April 15 2011 -DPW Dump Truck (I)..... | 433.76 |
| April 15 2011 -Recycling Carts (I)..... | 1,137.50 |
| June 13 2012 MWPAT CW-10-05 (I)..... | 5,670.86 |
| August 23 2012 Ser B Tax Exempt -Ser B cur ref 6 15 02 water land acq (I) - 2014..... | 1,100.00 |
| August 23 2012 Ser B Tax Exempt -Ser B adv ref 5 1 03 school planning (IE)..... | 20,275.00 |
| August 23 2012 Ser B Tax Exempt -School Improvements (I)..... | 3,825.00 |
| August 23 2012 Ser B Tax Exempt -Departmental Equipment (I)..... | 7,425.00 |
| August 23 2012 Ser B Tax Exempt -Land Acquisition (I)..... | 55,600.00 |
| August 23 2012 Ser B Tax Exempt -Street Reconstruction (I)..... | 18,075.00 |
| August 23 2012 Ser B Tax Exempt -Building Improvements (I)..... | 3,925.00 |
| August 23 2012 Ser B Tax Exempt -Ground Water Planning (I)..... | 1,450.00 |
| May 22 2013 MWPAT CW-11-02 (I)..... | 92,815.28 |
| August 22 2013 -Conservation/Preservation Restriction Acq (ISS)..... | 14,750.00 |
| August 22 2013 -Middle School Roof (I)..... | 2,950.00 |
| August 22 2013 -Fire Department Defibrillators (I)..... | 975.00 |
| August 22 2013 -Fire Department Radios/Communication Equip (I)..... | 825.00 |
| August 22 2013 -DPW Sidewalk Snow Plow (I)..... | 4,500.00 |
| August 22 2013 -Lincoln St Improvement (I)..... | 6,700.00 |
| August 21 2014 -Adv Ref 06 School Construction (IE)..... | 179,435.56 |
| August 21 2014 -Adv Ref 06 CPA Land Acquisition (I)..... | 12,680.00 |
| August 21 2014 -DPW Main St Revitalization Project (I)..... | 14,000.00 |
| August 21 2014 -DPW Municipal Facilities Asset Mgt System (I)..... | 888.89 |
| August 21 2014 -DPW Street Sweeper & 10 Wheel Dump Truck (I)..... | 4,933.33 |
| August 21 2014 -DPW Van (I)..... | 355.56 |
| August 21 2014 -DPW Air Compressor (I)..... | 133.33 |
| August 21 2014 -School Special Education Van (I)..... | 266.67 |
| August 21 2014 -Wastewater Treatment & Sewage Facility (I)..... | 88.89 |
| TOTAL | 1,031,397.78 |

Town of Easton, Massachusetts
Interest Paid on Long-Term Debt in FY 2015
Outside the Debt Limit

Interest

| | |
|--|-------------------|
| August 1 2001 MWPAT TitleV 98-1026 (OE)..... | 2,331.88 |
| October 15 2006 1 -Adv Ref Dec 15 1997 School (OE)..... | 212,612.48 |
| October 15 2006 1 -Adv Ref August 1 2000 Landfill Closure (O)..... | 23,630.00 |
| October 15 2006 1 -Water Mains (O)..... | 5,600.00 |
| October 15 2006 1 -Water Meter Replacement (O)..... | 1,200.00 |
| October 15 2006 1 -Water Department Equipment (O)..... | 2,450.00 |
| October 15 2006 1 -Bay Road Land Acquisition (Water) (O)..... | 9,215.63 |
| April 15 2011 -Water Main Construction (O)..... | 3,300.00 |
| August 23 2012 Ser A Txbl -Ser A cur ref 6 15 02 landfill (O) 2014 on..... | 4,050.00 |
| August 23 2012 Ser A Txbl -Ser A adv ref 5 1 03 landfill closure (O)..... | 24,450.00 |
| August 23 2012 Ser B Tax Exempt -Water Main Construction 1 (O)..... | 1,700.00 |
| August 23 2012 Ser B Tax Exempt -Water Main Construction 2 (O)..... | 21,337.50 |
| August 21 2014 -Adv Ref 06 Bay Rd Land Acquisition (Water) (O)..... | 4,062.22 |
| August 21 2014 -Water Main Replacement Program (O)..... | 3,544.44 |
| August 21 2014 -Water (O)..... | 2,722.22 |
| TOTAL..... | 322,206.37 |

FirstSouthwest
Public Finance

Bureau of Accounts

Part Four

Easton, Massachusetts

FY 15

| Short Term Debt * Report by Issuance | Outstanding July 1, 2014 | + Issued | - Retired | = Outstanding June 30, 2015 | Interest Paid in FY15 |
|--|-----------------------------|------------------|------------------|--------------------------------|--------------------------|
| August 23 2013 BAN - Wastewater Treatment | 20,000 | - | 20,000 | - | 199 |
| August 23 2013 BAN - Middle School Roof Replacement | 1,150,000 | - | 1,150,000 | - | 11,468 |
| August 23 2013 BAN - DPW Departmental Equipment | 415,000 | - | 415,000 | - | 4,138 |
| August 23 2013 BAN - DPW Main Revitalization | 980,000 | - | 980,000 | - | 9,773 |
| August 23 2013 BAN - DPW Municipal Facilities AMS | 100,000 | - | 100,000 | - | 997 |
| August 23 2013 BAN - School Special Education Van | 35,000 | - | 35,000 | - | 349 |
| April 4 2014 BAN - Water Main Replacement | 250,000 | - | 250,000 | - | 958 |
| April 4 2014 BAN - Water | 200,000 | - | 200,000 | - | 767 |
| April 4 2014 BAN - Elementary School Roof | 800,000 | - | 800,000 | - | 3,067 |
| August 22 2014 BAN - Middle School Roof Replacement/Repair | - | 1,080,000 | - | 1,080,000 | - |
| August 22 2014 BAN - Moreau Hall Elementary School Roof | - | 800,000 | - | 800,000 | - |
| August 22 2014 BAN - Land Acquisition | - | 2,930,000 | - | 2,930,000 | - |
| August 22 2014 BAN - Fire Pumper Replacement | - | 525,000 | - | 525,000 | - |
| August 22 2014 BAN - DPW Motor Equipment | - | 436,000 | - | 436,000 | - |
| August 22 2014 BAN - DPW Road Pavement | - | 500,000 | - | 500,000 | - |
| August 22 2014 BAN - Fire Vehicles | - | 82,495 | - | 82,495 | - |
| August 22 2014 BAN - Police Cruisers | - | 33,000 | - | 33,000 | - |
| August 22 2014 BAN - School Technology | - | 47,000 | - | 47,000 | - |
| August 22 2014 BAN - Water Main Replacement | - | 200,000 | - | 200,000 | - |
| TOTAL SHORT TERM DEBT | 3,950,000 | 6,633,495 | 3,950,000 | 6,633,495 | 31,717 |

*Does not reflect Interim Loan Notes issued through the Massachusetts Clean Water Trust.