TOWN OF BERLIN COMBINED BALANCE SHEET Juni 30, 2007

Cash & Investments 1,743,518.06 820,667.49 5,381.77 1,944,477.55 4,514,044.87 Petty Cash 99.25 99.25 99.25 99.25 Accounts Receivables: 16,379.24 16,379.24 16,379.24 16,379.24 Personal Property Taxes 16,379.24 133,552.23 12,771.44 14,041.87 14,041.87 14,041.87 14,041.87 14,041.87 14,041.87 14,041.87 14,041.87 14,041.87 14,041.87 14,041.87 14,041.		GOVERN	IMENTAL FUND 1	TYPES	FIDUCIARY FUND TYPES	ACCOUNT GROUP	
Petty Cash 99.25 Accounts Receivables: Personal Property Taxes 16,379.24 Real Estate Taxes 133,552.23 Real Estate Deferrals 22,771.44 Motor Vehicle Excise 32,239.28 Farm Animal Excise 79.15 Chapter 61 & 61A Rollback 8,804.90 Tax Liens 267,473.74 Tax Foreclosures 47,122.11 Other Departmental 7,584.81 43,905.77 TOTAL ASSETS 2,279,624.21 864,573.26 5,381.77 3,003,658.30 6,658,137.00 12,811,374.54 LIABILITIES: Accrued Payroll 97,757.08 Warrants Payable Agency Payables 11,990.83 16,379.24 16,379.24 11,375.22 11,375.23 11,3	ASSETS	GENERAL					TOTAL (MEMO ONLY)
Personal Property Taxes	Petty Cash		820,667.49	5,381.77	1,944,477.55		
Due from Commonwealth of Mass	Personal Property Taxes Real Estate Taxes Real Estate Deferrals Motor Vehicle Excise Farm Animal Excise Chapter 61 & 61A Rollback Tax Liens Tax Foreclosures	133,552.23 22,771.44 32,239.28 79.15 8,804.90 267,473.74 47,122.11	43 905 77		1 059 180 75		133,552.23 22,771.44 32,239.28 79.15 8,804.90 267,473.74 47,122.11
TOTAL ASSETS 2,279,624.21 864,573.26 5,381.77 3,003,658.30 6,658,137.00 12,811,374.54 LIABILITIES: Accrued Payroll Warrants Payable Agency Payables 17,990.83 17,990.83	Due from Commonwealth of Mass	,	.,		,,	6 658 137 00	-
LIABILITIES AND FUND EQUITY LIABILITIES: 97,757.08 Accrued Payroll 97,757.08 Warrants Payable 0.00 Agency Payables 17,990.83	·						
LIABILITIES: Accrued Payroll 97,757.08 97,757.08 Warrants Payable 0.00 Agency Payables 17,990.83 17,990.83	TOTAL ASSETS	2,279,624.21	864,573.26	5,381.77	3,003,658.30	6,658,137.00	12,811,374.54
Accrued Payroll 97,757.08 97,757.08 Warrants Payable 0.00 Agency Payables 17,990.83 17,990.83	LIABILITIES AND FUND EQUITY						
	Accrued Payroll Warrants Payable	97,757.08					0.00
Tailings 112.13 112.13	Payroll withholdings Tailings	26,600.42 112.13			17,990.83	6 650 427 00	26,600.42 112.13
Bonds and notes payable 6,658,137.00 6,658,137.00 TOTAL LIABILITIES 124,469.63 0.00 0.00 17,990.83 6,658,137.00 6,800,597.46		124,469.63	0.00	0.00	17,990.83		6,800,597.46
For Tax Deferral 22,771.44 For Tax Liens - Deferred Revenue 267,473.74 For Tax Foreclosure - Deferred Rev 47,122.11 For Motor Vehicle - Deferred Revenue 32,239.28 For Farm Animal - Deferred Revenue 79.15 For Other Dept - Deferred Revenue 7,584.81 43,905.77 1,059,180.75 1,110,671.33	For Abatement & Exemptions For Prop Taxes - Deferred Revenue For Tax Deferral For Tax Liens - Deferred Revenue For Tax Foreclosure - Deferred Rev For Motor Vehicle - Deferred Revenue For Farm Animal - Deferred Revenue For Other Dept - Deferred Revenue	(198,976.38) 22,771.44 267,473.74 47,122.11 32,239.28 79.15 7,584.81		0.00		0.00	(198,976.38) 22,771.44 267,473.74 47,122.11 32,239.28 79.15
FUND BALANCE:	FUND BALANCE:						
Reserved for Special Articles 129,735.02 129,735.02 Reserved for Encumbrances 124,730.30 124,730.30 Reserved for Tax Title Foreclosure 36,582.94 36,582.94 Reserved for Special Purposes 514,450.00 514,450.00 Unreserved Fund Balance 813,649.42 820,667.49 5,381.77 1,926,486.72 0.00 4,371,683.66 TOTAL FUND BALANCE 1,619,147.68 820,667.49 5,381.77 1,926,486.72 0.00 4,371,683.66	Reserved for Special Articles Reserved for Encumbrances Reserved for Tax Title Foreclosure Reserved for Special Purposes Unreserved Fund Balance	124,730.30 36,582.94 514,450.00 813,649.42				0.00	124,730.30 36,582.94 514,450.00 3,566,185.40
TOTAL LIABILITIES AND FUND EQUITY 2,279,624.21 864,573.26 5,381.77 3,003,658.30 6,658,137.00 12,811,374.54	TOTAL LIABILITIES AND FUND EQUITY	2,279,624.21	864,573.26	5,381.77	3,003,658.30	6,658,137.00	12,811,374.54