

TOWN OF BERLIN  
COMBINED BALANCE SHEET  
June 30, 2009

ASSETS	GOVERNMENTAL FUND TYPES			FIDUCIARY FUND TYPES	ACCOUNT GROUP	TOTAL (MEMO ONLY)
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST AND AGENCY	GENERAL LONG TERM DEBT	
Cash & Investments	1,929,726.98	1,088,085.74	5,213.95	2,266,298.78		5,289,325.45
Petty Cash	99.25					99.25
Accounts Receivables:						
Personal Property Taxes	19,102.39					19,102.39
Real Estate Taxes	90,579.20					90,579.20
Real Estate Deferrals	38,790.34					38,790.34
Motor Vehicle Excise	17,178.60					17,178.60
Farm Animal Excise	41.45					41.45
Chapter 61 & 61A Rollback						-
Tax Liens	329,615.83					329,615.83
Tax Foreclosures	66,240.07					66,240.07
Other Departmental	7,952.66	70,331.01		953,192.00		1,031,475.67
Due from Commonwealth of Mass		13,169.00				13,169.00
Amounts to be provided for					2,126,903.00	2,126,903.00
<b>TOTAL ASSETS</b>	<b>2,499,326.77</b>	<b>1,171,585.75</b>	<b>5,213.95</b>	<b>3,219,490.78</b>	<b>2,126,903.00</b>	<b>9,022,520.25</b>
<b>LIABILITIES AND FUND EQUITY</b>						
LIABILITIES:						
Accrued Payroll	139,553.06					139,553.06
Warrants Payable						0.00
Agency Payables						-
Payroll withholdings	34,830.58					34,830.58
Tailings	112.13					112.13
Bonds and notes payable					2,126,903.00	2,126,903.00
<b>TOTAL LIABILITIES</b>	<b>174,495.77</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>	<b>2,126,903.00</b>	<b>2,301,398.77</b>
RESERVES:						
For Abatement & Exemptions	60,269.00					60,269.00
For Prop Taxes - Deferred Revenue	49,412.59					49,412.59
For Tax Deferral	38,790.34					38,790.34
For Tax Liens - Deferred Revenue	329,615.83					329,615.83
For Tax Foreclosure - Deferred Rev	66,240.07					66,240.07
For Motor Vehicle - Deferred Revenue	17,178.60					17,178.60
For Farm Animal - Deferred Revenue	41.45					41.45
For Other Dept - Deferred Revenue	7,952.66	70,331.01		953,192.00		1,031,475.67
<b>TOTAL RESERVES</b>	<b>569,500.54</b>	<b>70,331.01</b>	<b>0.00</b>	<b>953,192.00</b>	<b>0.00</b>	<b>1,593,023.55</b>
FUND BALANCE:						
Reserved for Special Articles	284,826.99					284,826.99
Reserved for Encumbrances	134,486.83					134,486.83
Reserved for Tax Title Foreclosure	22,794.80					22,794.80
Reserved for Special Purposes	336,450.00	1,101,254.74	5,213.95	2,266,298.78		3,709,217.47
Unreserved Fund Balance	976,771.84					976,771.84
<b>TOTAL FUND BALANCE</b>	<b>1,755,330.46</b>	<b>1,101,254.74</b>	<b>5,213.95</b>	<b>2,266,298.78</b>	<b>-</b>	<b>5,128,097.93</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>2,499,326.77</b>	<b>1,171,585.75</b>	<b>5,213.95</b>	<b>3,219,490.78</b>	<b>2,126,903.00</b>	<b>9,022,520.25</b>