

TOWN OF BERLIN
COMBINED BALANCE SHEET
June 30, 2010

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	2,090,617.58	1,149,571.25	5,213.95	2,321,957.27		5,567,360.05
Petty Cash	20.00					20.00
Accounts Receivables:						
Personal Property Taxes	24,731.41					24,731.41
Real Estate Taxes	144,699.49					144,699.49
Real Estate Deferrals	44,197.32					44,197.32
Motor Vehicle Excise	38,223.44					38,223.44
Farm Animal Excise						-
Chapter 61 & 61A Rollback						-
Tax Liens	146,379.64					146,379.64
Tax Foreclosures	382,854.52					382,854.52
Other Departmental	9,570.94	78,710.61		911,863.00		1,000,144.55
Due from Commonwealth of Mass	20,566.00	1,397.00				21,963.00
Amounts to be provided for					1,862,286.00	1,862,286.00
TOTAL ASSETS	2,901,860.34	1,229,678.86	5,213.95	3,233,820.27	1,862,286.00	9,232,859.42
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accrued Payroll	163,509.54					163,509.54
Warrants Payable						0.00
Agency Payables						-
Payroll withholdings	83,181.50					83,181.50
Refunds due		125.00				125.00
Tailings						-
Bonds and notes payable					1,862,286.00	1,862,286.00
TOTAL LIABILITIES	246,691.04	125.00	0.00	-	1,862,286.00	2,109,102.04
RESERVES:						
For Abatement & Exemptions	112,642.49					112,642.49
For Prop Taxes - Deferred Revenue	56,788.41					56,788.41
For Tax Deferral	44,197.32					44,197.32
For Tax Liens - Deferred Revenue	146,379.64					146,379.64
For Tax Foreclosure - Deferred Rev	382,854.52					382,854.52
For Motor Vehicle - Deferred Revenue	38,223.44					38,223.44
For Farm Animal - Deferred Revenue						-
For Other Dept - Deferred Revenue	9,570.94	78,710.61		911,863.00		1,000,144.55
TOTAL RESERVES	790,656.76	78,710.61	0.00	911,863.00	0.00	1,781,230.37
FUND BALANCE:						
Reserved for Special Articles	263,803.11					263,803.11
Reserved for Encumbrances	206,630.67					206,630.67
Reserved for Tax Title Foreclosure	5,885.40					5,885.40
Reserved for Special Purposes	217,300.00					217,300.00
Reserved for Debt Services	15,153.98					15,153.98
Unreserved Fund Balance	1,155,739.38	1,150,843.25	5,213.95	2,321,957.27		4,633,753.85
TOTAL FUND BALANCE	1,864,512.54	1,150,843.25	5,213.95	2,321,957.27	-	5,342,527.01
TOTAL LIABILITIES AND FUND EQUITY	2,901,860.34	1,229,678.86	5,213.95	3,233,820.27	1,862,286.00	9,232,859.42