

TOWN OF BERLIN
COMBINED BALANCE SHEET
June 30, 2012

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	1,605,503.42	1,068,446.93	5,213.95	1,881,606.30		4,560,770.60
Petty Cash	20.00					20.00
Accounts Receivables:						
Personal Property Taxes	14,917.88					14,917.88
Real Estate Taxes	200,145.06					200,145.06
Tax Liens	290,545.01					290,545.01
Real Estate Deferrals	56,070.78					56,070.78
Motor Vehicle Excise	40,126.16					40,126.16
Tax Foreclosures	575,958.80					575,958.80
Other Departmental	59,025.83	129,684.11		819,604.50		1,008,314.44
Due from Federal Government		15,080.69				15,080.69
Due from Commonwealth of Mass	345.00	261,968.34				262,313.34
Amounts to be provided for					1,402,950.00	1,402,950.00
TOTAL ASSETS	2,842,657.94	1,475,180.07	5,213.95	2,701,210.80	1,402,950.00	8,427,212.76
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accrued Payroll	156,663.13					156,663.13
Warrants Payable						0.00
Agency Payables						-
Payroll withholdings	31,138.10					31,138.10
Refunds due		125.00				125.00
Tailings						-
Bonds and notes payable					1,402,950.00	1,402,950.00
TOTAL LIABILITIES	187,801.23	125.00	0.00	-	1,402,950.00	1,590,876.23
RESERVES:						
For Abatement & Exemptions	45,893.94					45,893.94
For Prop Taxes - Deferred Revenue	169,169.00					169,169.00
For Real Estate Tax Deferral	56,070.78					56,070.78
For Tax Liens - Deferred Revenue	290,545.01					290,545.01
For Tax Foreclosure - Deferred Rev	575,958.80					575,958.80
For Motor Vehicle - Deferred Revenue	40,126.16					40,126.16
For Other Dept - Deferred Revenue	59,025.83	129,684.11		819,604.50		1,008,314.44
TOTAL RESERVES	1,236,789.52	129,684.11	0.00	819,604.50	0.00	2,186,078.13
FUND BALANCE:						
Committed for Special Articles	189,369.79					189,369.79
Assigned for Encumbrances	131,662.54					131,662.54
Restricted for Tax Title Foreclosure	4,943.94					4,943.94
Assigned for Special Purposes	468,700.00					468,700.00
Restricted for Special Purposes		1,345,370.96	5,213.95	1,881,606.30		3,232,191.21
Restricted for Debt Services	11,785.98					11,785.98
Unassigned Fund Balance	634,333.45					634,333.45
Unassigned FB for Unprovided Abatements	(22,728.51)					(22,728.51)
TOTAL FUND BALANCE	1,418,067.19	1,345,370.96	5,213.95	1,881,606.30	-	4,650,258.40
TOTAL LIABILITIES AND FUND EQUITY	2,842,657.94	1,475,180.07	5,213.95	2,701,210.80	1,402,950.00	8,427,212.76