

TOWN OF BERLIN
COMBINED BALANCE SHEET
June 30, 2013

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	1,700,508.01	1,272,641.24	5,213.95	1,823,422.30		4,801,785.50
Petty Cash	20.00					20.00
Accounts Receivables:						
Personal Property Taxes	7,967.76					7,967.76
Real Estate Taxes	141,832.76					141,832.76
Tax Liens	164,313.00					164,313.00
Real Estate Deferrals	65,409.24					65,409.24
Motor Vehicle Excise	56,109.75					56,109.75
Tax Foreclosures	708,862.16					708,862.16
Other Departmental	21,760.33	143,332.88		771,185.00		936,278.21
Due from Municipality		1,055.72				1,055.72
Due from Commonwealth of Mass		13,387.29				13,387.29
Amounts to be provided for					1,173,344.00	1,173,344.00
TOTAL ASSETS	2,866,783.01	1,430,417.13	5,213.95	2,594,607.30	1,173,344.00	8,070,365.39
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accrued Payroll	122,460.74					122,460.74
Warrants Payable						0.00
Agency Payables						-
Payroll withholdings	35,358.12					35,358.12
Refunds due		125.00				125.00
Tailings						-
Bonds and notes payable					1,173,344.00	1,173,344.00
TOTAL LIABILITIES	157,818.86	125.00	0.00	-	1,173,344.00	1,331,287.86
RESERVES:						
For Abatement & Exemptions	47,593.80					47,593.80
For Prop Taxes - Deferred Revenue	102,206.72					102,206.72
For Real Estate Tax Deferral	65,409.24					65,409.24
For Tax Liens - Deferred Revenue	164,313.00					164,313.00
For Tax Foreclosure - Deferred Rev	708,862.16					708,862.16
For Motor Vehicle - Deferred Revenue	56,109.75					56,109.75
For Other Dept - Deferred Revenue	21,760.33	143,332.88		771,185.00		936,278.21
TOTAL RESERVES	1,166,255.00	143,332.88	0.00	771,185.00	0.00	2,080,772.88
FUND BALANCE:						
Committed for Special Articles	407,007.64					407,007.64
Assigned for Encumbrances	140,762.61					140,762.61
Restricted for Tax Title Foreclosure	-					-
Assigned for Special Purposes	348,570.00					348,570.00
Restricted for Special Purposes		1,286,959.25	5,213.95	1,823,422.30		3,115,595.50
Restricted for Debt Services	10,101.98					10,101.98
Unassigned Fund Balance	653,545.98					653,545.98
Unassigned FB for Unprovided Abatements	(17,279.06)					(17,279.06)
TOTAL FUND BALANCE	1,542,709.15	1,286,959.25	5,213.95	1,823,422.30	-	4,658,304.65
TOTAL LIABILITIES AND FUND EQUITY	2,866,783.01	1,430,417.13	5,213.95	2,594,607.30	1,173,344.00	8,070,365.39