

TOWN OF GREENFIELD, MASSACHUSETTS

COMBINED BALANCE SHEET  
JUNE 30, 2008

<u>ASSETS</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Project Funds</u>	<u>Water Enterprise Fund</u>	<u>Sewer Enterprise Fund</u>	<u>Trust Funds</u>	<u>Agency Funds</u>	<u>Long Term Debt</u>	<u>Totals</u>
Cash	3,265,680	2,473,537	736,682	245,290	233,741	1,483,283	56,768		8,494,981
Receivables									
Property Taxes	763,043								763,043
Tax Liens & Foreclosures	846,732			20,543	28,581				895,856
Excises	310,355								310,355
Water Receivables				381,978					381,978
Sewer Receivables					527,482				527,482
Departmental	381,290	107,542							488,832
Other Receivables									0
Due From Other Funds	431,819	2,464							434,282
Amt to be Prov for Pmt of Bonds								26,711,590	26,711,590
<b>TOTAL ASSETS</b>	<b>5,998,918</b>	<b>2,583,543</b>	<b>736,682</b>	<b>647,811</b>	<b>789,803</b>	<b>1,483,283</b>	<b>56,768</b>	<b>26,711,590</b>	<b>39,008,398</b>
<b>LIABILITIES &amp; FUND EQUITY</b>									
Liabilities:									
Warrants Payable	1,097,004	22,873		14,133	17,691	1,160			1,152,862
Deferred Revenue	2,101,030	107,542		402,522	556,062				3,167,155
Deferred Revenue-FY09 Taxes	279,909								279,909
Allowance for Abatements	200,390								200,390
Payroll Withholdings	49,997								49,997
Accrued Payroll (Fund Equity)	757,418								757,418
Notes Payable			2,403,500						2,403,500
Bonds Payable								26,711,590	26,711,590
Due To Other Funds		434,282							434,282
Other Liabilities	7,410	40				63			7,513
Total Liabilities	4,493,157	564,737	2,403,500	416,655	573,754	1,223	0	26,711,590	35,164,615
Fund Equity:									
Reserved for Expenditures									0
Reserved for Overlay Surplus									0
Reserved for Encumbrances	331,466			2,026	2,037				335,528
Reserved for Snow/Ice Deficit	(130,162)								(130,162)
Reserved for Endowments						48,692			48,692
Unreserved/Undesignated F/B	1,304,457	2,018,806	(1,666,818)			1,433,367	56,768		3,146,581
Retained Earnings				229,131	214,013				443,144
Total Fund Equity	1,505,761	2,018,806	(1,666,818)	231,157	216,050	1,482,060	56,768	0	3,843,783
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>5,998,918</b>	<b>2,583,543</b>	<b>736,682</b>	<b>647,811</b>	<b>789,803</b>	<b>1,483,283</b>	<b>56,768</b>	<b>26,711,590</b>	<b>39,008,398</b>

TOWN ACCOUNTANT

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