

TOWN OF GREENFIELD, MASSACHUSETTS

COMBINED BALANCE SHEET  
JUNE 30, 2009

<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	3,874,947	3,523,760	273,757	298,614	376,103	1,676,536	52,440		10,076,157
Receivables									
Property Taxes	699,174								699,174
Tax Liens & Foreclosures	1,045,028			23,198	32,085				1,100,311
Excises	233,740								233,740
Water Receivables				421,618					421,618
Sewer Receivables					579,370				579,370
Departmental	435,120	106,911							542,031
Other Receivables	9,025								9,025
Due From Other Funds	423,834								423,834
Amt to be Prov for Pmt of Bonds								23,319,578	23,319,578
<b>TOTAL ASSETS</b>	<b>6,720,868</b>	<b>3,630,671</b>	<b>273,757</b>	<b>743,431</b>	<b>987,558</b>	<b>1,676,536</b>	<b>52,440</b>	<b>23,319,578</b>	<b>37,404,839</b>
<b>LIABILITIES &amp; FUND EQUITY</b>									
Liabilities:									
Warrants Payable	952,615	841,895	79,272	35,599	97,374	9,161			2,015,917
Deferred Revenue	2,189,050	106,911		444,816	611,455				3,352,232
Deferred Revenue-FY10 Taxes	19,332								19,332
Allowance for Abatements	224,013								224,013
Payroll Withholdings	96,113								96,113
Accrued Payroll	710,674	158,833							869,506
Notes Payable			3,223,000						3,223,000
Bonds Payable								23,319,578	23,319,578
Due To Other Funds		423,834							423,834
Other Liabilities	13,445	40				63			13,548
<b>Total Liabilities</b>	<b>4,205,241</b>	<b>1,531,513</b>	<b>3,302,272</b>	<b>480,416</b>	<b>708,829</b>	<b>9,223</b>	<b>0</b>	<b>23,319,578</b>	<b>33,557,073</b>
Fund Equity:									
Reserved for Expenditures									0
Reserved for Overlay Surplus									0
Reserved for Encumbrances	890,066			26,512	4,212				920,789
Reserved for Snow/Ice Deficit	(75,501)								(75,501)
Reserved for Endowments						48,692			48,692
Unreserved/Undesignated F/B	1,701,062	2,099,158	(3,028,516)			1,618,621	52,440		2,442,765
Retained Earnings				236,503	274,517				511,020
<b>Total Fund Equity</b>	<b>2,515,627</b>	<b>2,099,158</b>	<b>(3,028,516)</b>	<b>263,015</b>	<b>278,729</b>	<b>1,667,313</b>	<b>52,440</b>	<b>0</b>	<b>3,847,766</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>6,720,868</b>	<b>3,630,671</b>	<b>273,757</b>	<b>743,431</b>	<b>987,558</b>	<b>1,676,536</b>	<b>52,440</b>	<b>23,319,578</b>	<b>37,404,839</b>

TOWN ACCOUNTANT

October 1, 2009