

**GOVERNMENTAL FUNDS  
BALANCE SHEET  
June 30, 2013**

	<u>General</u>	<u>Community Preservation</u>	<u>Coast Guard Houses</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 1,494,907	\$	\$	\$	\$ 1,494,907
Receivables, net of allowance for uncollectible amounts:					
Real estate and personal property taxes	104,914				104,914
Real estate tax deferrals	132,594				132,594
Tax liens	201,068	3,692			204,760
Motor vehicle and other excise taxes	105,273				105,273
Community preservation surcharges		1,800			1,800
Trash	10,645				10,645
Parking violations	12,602				12,602
Departmental and other	25,773				25,773
Intergovernmental	18,136			22,219	40,355
Restricted assets:					
Cash and cash equivalents	<u>                    </u>	<u>518,644</u>	<u>                    </u>	<u>664,779</u>	<u>1,183,423</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 2,105,912</u></b>	<b><u>\$ 524,136</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 686,998</u></b>	<b><u>\$ 3,317,046</u></b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES:</b>					
Warrants payable	\$ 70,920	\$ 12,217	\$	\$ 35,876	\$ 119,013
Accrued payroll	66,545			2,266	68,811
Tax refunds payable	0				0
Other liabilities	9,900				9,900
Deferred revenue	573,613	5,492			579,105
Accrued short-term interest	17,296				17,296
Short-term notes payable	<u>                    </u>	<u>                    </u>	<u>1,866,000</u>	<u>569,000</u>	<u>2,435,000</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$ 738,274</u></b>	<b><u>\$ 17,709</u></b>	<b><u>\$ 1,866,000</u></b>	<b><u>\$ 607,142</u></b>	<b><u>\$ 3,229,125</u></b>
<b>FUND BALANCES:</b>					
Nonspendable	0			25,150	25,150
Restricted	0	506,427		530,549	1,036,976
Committed	583,498				583,498
Assigned	79,000				79,000
Unassigned	<u>705,140</u>	<u>                    </u>	<u>(1,866,000)</u>	<u>(475,843)</u>	<u>(1,636,703)</u>
<b>TOTAL FUND BALANCES</b>	<b><u>1,367,638</u></b>	<b><u>506,427</u></b>	<b><u>(1,866,000)</u></b>	<b><u>79,856</u></b>	<b><u>87,921</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 2,105,912</u></b>	<b><u>\$ 524,136</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 686,998</u></b>	<b><u>\$ 3,317,046</u></b>