

Town of Marshfield
Combined Balance Sheet - All Funds
Fiscal Year 2008

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND	ENTERPRISE FUNDS	TRUST & AGENCY FUNDS	GENERAL LONG TERM OBLIGATIONS	TOTALS (MEMORANDUM ONLY)
ASSETS							
CASH	6,932,282.95	8,525,584.81	1,912,817.52	12,691,553.37	2,866,551.56		32,928,790.21
RECEIVABLES:							
PERSONAL PROPERTY TAXES	18,922.16						18,922.16
REAL ESTATE TAXES	1,305,782.50						1,305,782.50
COMMUNITY PRESERVATION SURCHARGE		26,722.37					26,722.37
DEFERRED REAL ESTATE TAXES	192,537.05						192,537.05
TAX LIENS RECEIVABLE	507,568.17						507,568.17
TAX POSSESSIONS	346,298.88						346,298.88
TAXES IN LITIGATION	9,042.59						9,042.59
MOTOR VEHICLE EXCISE	492,567.93						492,567.93
BOAT EXCISE	24,055.82						24,055.82
AMBULANCE SERVICE USER CHARGES	520,711.07						520,711.07
UTILITY CHARGES				1,396,212.26			1,396,212.26
VETERANS BENEFITS	255,458.48						255,458.48
UTILITY LIENS	0.00			149,923.27			149,923.27
BETTERMENTS	0.00			3,998,274.91			3,998,274.91
SPECIAL ASSESSMENTS	1,903.79						1,903.79
DUE FROM OTHER GOVERNMENTS:							
FROM COMMONWEALTH OF MASS-REVENUE	135,011.74	201,616.20	55,810.12				392,438.06
FROM COMMONWEALTH OF MASS-HIGHWAY		1,680,170.20					1,680,170.20
MASS WATER POLLUTION ABATEMENT TRUST	1,576,710.31			2,365,065.48			3,941,775.79
VACATION IN ADVANCE	0.00						0.00
BONDS AUTHORIZED				3,579,000.00		7,715,000.00	11,294,000.00
AMOUNT TO BE PROVIDED FOR NOTES PAYABLE			2,842,000.00	628,000.00			3,470,000.00
AMOUNT TO BE PROVIDED FOR BONDS PAYABLE				8,199,291.16		27,906,194.10	36,105,485.26
TOTAL ASSETS	12,318,853.44	10,434,093.58	4,810,627.64	33,007,320.45	2,866,551.56	35,621,194.10	99,058,640.77

LIABILITIES							
WARRANTS PAYABLE	862,839.89	126,661.63	79,767.62	692,193.23	9,773.77		1,771,236.14
ACCRUED PAYROLLS PAYABLE	484,854.04	53,073.11	403.03	49,097.03	16,842.96		604,270.17
AMOUNTS WITHHELD FROM EMPLOYEES	504,360.16						504,360.16
PREPAID PROPERTY TAXES / BEACH STICKERS	43,964.30	1,498.47					45,462.77
ALLOWANCE FOR ABATEMENTS & EXEMPTIONS	320,319.62						320,319.62
DEFERRED REVENUE:							
PROPERTY TAXES	1,004,385.04	26,722.37					1,031,107.41
DEFERRED REAL ESTATE TAXES	192,537.05						192,537.05
TAX LIENS & POSSESSIONS	853,867.05						853,867.05
TAXES IN LITIGATION	9,042.59						9,042.59
MOTOR VEHICLE EXCISE	492,567.93						492,567.93
BOAT EXCISE	24,055.82						24,055.82
AMBULANCE SERVICE	520,711.07						520,711.07
DEPARTMENTAL	255,458.48						255,458.48
UTILITY CHARGES				18,400.00			18,400.00
UTILITY LIENS				0.00			0.00
BETTERMENTS				3,998,274.91			3,998,274.91
SPECIAL ASSESSMENTS	1,903.79						1,903.79
INTERGOVERNMENTAL	1,576,710.31	841,492.54		2,365,065.48			4,783,268.33
AGENCY FUND LIABILITIES					575,909.02		575,909.02
BONDS AUTHORIZED & UNISSUED				3,579,000.00		7,715,000.00	11,294,000.00
DEBT PAYABLE:							
BOND ANTICIPATION NOTES			2,842,000.00	628,000.00			3,470,000.00
BONDS PAYABLE				8,199,291.16		27,906,194.10	36,105,485.26
TOTAL LIABILITIES	7,147,577.14	1,049,448.12	2,922,170.65	19,529,321.81	602,525.75	35,621,194.10	66,872,237.57

FUND BALANCE							
RESERVED FUND BALANCE:							
ENCUMBRANCES	622,584.46			65,077.31			687,661.77
CONTINUED APPROPRIATIONS	297,727.87	1,876,128.48	1,888,456.99	4,554,378.81			8,616,692.15
RESERVED FOR LAND FUND ARTICLE	0.00						0.00
RESERVED FOR EXPENDITURES	2,568,196.00	2,749,186.00		1,899,082.00			7,216,464.00
RESERVED FOR FUTURE DEBT SERVICE				634,504.50			634,504.50
RESERVED FOR RATE REDUCTION				46,018.00			46,018.00
UNRESERVED FUND BALANCE:							
APPROPRIATION DEFICITS	(80,365.57)						(80,365.57)
UNPROVIDED ABATEMENTS & EXEMPTIONS	(14,567.01)						(14,567.01)
DESIGNATED		3,329,642.30		35,351.68	2,264,025.81		5,629,019.79
UNDESIGNATED	1,777,700.55	1,429,688.68					3,207,389.23
RETAINED EARNINGS ENTERPRISE				6,243,586.34			6,243,586.34
TOTAL FUND BALANCE	5,171,276.30	9,384,645.46	1,888,456.99	13,477,998.64	2,264,025.81	0.00	32,186,403.20
TOTAL LIABILITIES & FUND EQUITY	12,318,853.44	10,434,093.58	4,810,627.64	33,007,320.45	2,866,551.56	35,621,194.10	99,058,640.77