

**TOWN OF HOLDEN
COMBINED BALANCE SHEET
JUNE 30, 2014**

<u>ASSETS</u>	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>CAPITAL PROJECTS</u>	<u>TRUST & AGENCY</u>	<u>MUNICIPAL LIGHT</u>	<u>WATER SEWER</u>	<u>SOLID WASTE</u>	<u>LONG-TERM OBLIGATION</u>	<u>JUNE 30, 2014</u>
Cash & short-term investments	6,845,844	1,793,352	9,378,083	571,660	463,117	3,775,544	296,962		23,124,562
Investments				5,982,269	1,219,482				7,201,751
Receivables (Net of allowances for uncollectables)									0
Personal property	21,107								21,107
Real estate	255,572								255,572
Excise	226,268								226,268
Tax liens	753,962								753,962
Special assessments		2,800				4,232,195			4,234,995
Ambulance	579,092								579,092
Other	87,097				9,845				96,942
User charges					514,922	338,226	65,596		918,744
									0
Due from MSBA									0
Due from Commonwealth of MA	7,094	70,452							77,546
Due from Federal Government		0							0
									0
Amts to be provided for retirement of long-term debt								38,211,788	38,211,788
TOTAL ASSETS	<u>\$8,776,036</u>	<u>\$1,866,604</u>	<u>\$9,378,083</u>	<u>\$6,553,929</u>	<u>\$2,207,366</u>	<u>\$8,345,965</u>	<u>\$362,558</u>	<u>\$38,211,788</u>	<u>\$75,702,329</u>
<u>LIABILITIES AND FUND BALANCES</u>									
LIABILITIES									
Accounts and warrants payable	350,221	189,044	3,854	2,168	36,956	471,753	31,920		1,085,916
BANS payable			10,500,000						10,500,000
Other liabilities	17,402			500,606	184,816	1,200			704,024
Deferred revenue	877,221	2,800			524,767	4,570,421	65,596		6,040,805
Reserve for Abatements and exemptions	1,045,877								1,045,877
General obligation bonds payable								38,211,788	38,211,788
TOTAL LIABILITIES	<u>2,290,721</u>	<u>191,844</u>	<u>10,503,854</u>	<u>502,774</u>	<u>746,539</u>	<u>5,043,374</u>	<u>97,516</u>	<u>38,211,788</u>	<u>57,588,410</u>
FUND BALANCES									
Reserved For									
Encumbrances	697,770	16,623			32,066	538,274			1,284,733
Expenditure	838,341					680,000	30,000		1,548,341
Depreciation fund					1,219,482	0			1,219,482
Debt Service						68,980			68,980
Reduction of future debt excluded debt	62,582								62,582
Unreserved									0
Designated		1,658,137	(1,125,771)	6,051,155	209,279		235,042		7,027,842
Unreserved	4,886,622					2,015,337			6,901,959
TOTAL FUND BALANCES	<u>6,485,315</u>	<u>1,674,760</u>	<u>(1,125,771)</u>	<u>6,051,155</u>	<u>1,460,827</u>	<u>3,302,591</u>	<u>265,042</u>	<u>0</u>	<u>18,113,919</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$8,776,036</u>	<u>\$1,866,604</u>	<u>\$9,378,083</u>	<u>\$6,553,929</u>	<u>\$2,207,366</u>	<u>\$8,345,965</u>	<u>\$362,558</u>	<u>\$38,211,788</u>	<u>\$75,702,329</u>