

**TOWN OF PETERBOROUGH, NEW HAMPSHIRE
COMBINED BALANCE SHEET- GOVERNMENTAL AND ENTERPRISE FUNDS
JUNE 30, 2014**

	<u>Governmental Funds</u>			<u>Enterprise Funds</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Enterprise</u>	
<u>ASSETS</u>					
Cash and Cash Equivalents	7,339,312	2,063,307	-	1,488,094	10,890,712
Tax Receivable	2,320,038	-	-	-	2,320,038
Tax Lien Receivable	467,643	-	-	-	467,643
Property by Tax Title and Lien	407,397	-	-	-	407,397
Accounts Receivable	114,443	20,579	-	602,646	737,668
Due from Other Governments	90,684	-	-	66,993	157,677
Due from Other Funds	246,664	3,705	-	816	251,185
Due from Capital Reserve	37,434	-	-	-	37,434
Due From Trust Funds	25,525	-	-	-	25,525
Prepays	310,115	-	-	20,348	330,463
Inventories	-	-	-	127,924	127,924
Fixed Assets (Net of Accum. Depr)	-	-	-	18,614,348	18,614,348
TOTAL ASSETS	\$11,359,255	\$2,087,591	\$0	\$20,921,168	\$34,368,013

Draft subject to revisions, additions, and deletions
Governmental Funds completed without GASB 34 entries

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COMBINED BALANCE SHEET- ALL GOVERNMENTAL AND ENTERPRISE FUNDS
JUNE 30, 2014

	<u>Governmental Funds</u>			<u>Enterprise Funds</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Enterprise</u>	
<u>LIABILITIES AND FUND EQUITY</u>					
<u>Liabilities</u>					
Accounts Payable	85,195	3,505	-	9,135	97,834
Accrued Liabilities	-	-	-	158,185	158,185
Due to Other Governments	613	-	-	-	613
Due to Other Funds	816	-	246,664	-	247,480
Due to Trust Funds	3,705	-	-	-	3,705
Deferred Revenues	9,104,328	206,952	-	111,747	9,423,027
Short Term Loan Payable	-	-	-	3,668	3,668
Short Term Bond Payable	-	-	-	380,381	380,381
Compensated Absences Payable	343,550	47,896	-	26,007	417,453
Post Employment Health Ins	-	-	-	28,716	28,716
Deposits	47,222	560	-	4,820	52,601
Other Short Term Liabilities	-	-	-	-	-
Long Term Notes Payable	-	-	-	3,668	3,668
Long Term Bonds Payable	-	-	-	8,773,265	8,773,265
Other Long Term Liabilities	-	-	-	100,000	100,000
 Total Liabilities	 \$9,585,428	 \$258,913	 \$246,664	 \$9,599,592	 19,690,596
 Fund Equity					
Retained Earnings (Deficit)	-	-	-	11,321,576	11,321,576
Fund Balance:	-				
Non-Spendable-Prepays	-				
Assigned For Encumbrances	363,926	32,958	-	-	396,883
Assigned For Overlay	50,000	-	-	-	50,000
Committed - Sp Warrant Articles	126,247	-	-	-	126,247
Committed - Special Revenue Funds	-	1,049,940	-	-	1,049,940
Restricted - Contributions	1,420	-	-	-	1,420
Restricted - Special Revenue Funds	-	745,780	-	-	745,780
Restricted - Capital Project Funds	-	-	(246,664)	-	(246,664)
Non-Spendable - Prepaid Items	316,433	-	-	-	316,433
Unassigned (Deficit) in General Fund	915,801	-	-	-	915,801
Total Fund Equity	1,773,827	1,828,678	(\$246,664)	\$11,321,576	\$14,677,417
 TOTAL LIABILITIES AND FUND EQUITY	 \$11,359,255	 \$2,087,591	 \$0	 \$20,921,168	 \$34,368,013

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