

TOWN OF WEST TISBURY
COMBINING BALANCE SHEETS BY FUND
as of 30 June 2010

GENERAL FUND

Assets/Debit Balances		Liabilities/Fund Equity	
Cash	1,789,228.64	Allowance Abatements & Exemptions	155,094.86
Real Estate Tax Receivables	319,443.80	Warrants Payable	71,893.64
Personal Property Tax Receivables	19,060.81	Unclaimed Checks	34,190.27
Tax Liens	169,357.47	Deferred Revenue/Property Taxes	183,409.75
MVE Tax Receivables	224,241.04	Deferred Revenue/Tax Liens	169,357.47
Vessel Tax Receivables	3,281.89	Deferred Revenue/Tax Foreclosures	61,211.53
Tax Foreclosures	61,211.53	Deferred Revenue/MVE	224,241.04
UFB/Unprovided Allowance for A/E	3,401.98	Deferred Revenue/Vessel Excise	3,281.89
UFB/Appropriation Deficit (Snow)	32,009.69	Fund Balance/Encumbrances	13,401.00
		Fund Balance/Continuing Appropriations	630,443.75
		Fund Balance/Reserved for Expenditure	250,000.00
		Undesignated Fund Balance	824,711.65
	<u>2,621,236.85</u>		<u>2,621,236.85</u>

SPECIAL REVENUE

Cash	1,624,957.53	Warrants Payable	752.15
CPA Surcharge Receivables	10,208.58	Deferred Revenue Chapter 90	202,086.92
CPA Surcharge Tax Liens Receivables	3,708.60	Deferred Revenue CPA Surcharge	10,208.58
CPA - Tax Foreclosures	194.12	Deferred Revenue CPA Tax Liens	3,708.60
State Chapter 90 Receivable	202,086.92	Deferred Revenue CPA Foreclosures	194.12
		CPA:	
		Fund Balance/Reserved for Appropriations	1,029,770.13
		Fund Balance/Reserved for Open Space	235,109.00
		Fund Balance/Reserved for Housing	609.00
		Fund Balance/Reserved for Historic Presev	459.00
		Fund Balance/Unrestricted	368,490.04
		Fund Balance/Island DTF Forfeitures	6,002.16
		Fund Balance/Community Policing (State)	187.12
		Fund Balance/MV Cultural Council (State)	33,737.65
		Fund Balance/State Aid to Libraries	15,706.06
		Fund Balance/Library State LSTA RA Grant	948.87
		Fund Balance/Library Cultural Council Grants	(799.37)
		Fund Balance/Library ALC Cox Grant	811.01
		Fund Balance/Other State	1,148.22
		Fund Balance/Emergency Management	2,500.00
		Fund Balance/Pbulic Safety Grant (State)	90.10
		Fund Balance/Sale of Cem.Lots	24,650.00
		Fund Balance/Wetlands Protection	23,002.86
		Fund Balance/Septic Sys. Repairs	67,557.94
		Fund Balance/Gifts	11,731.01
		Fund Balance/Revolving Fund BOH	1,406.50
		Fund Balance/Revolving Wetland By-Law Fees	575.00
		Fund Balance/Sale of R.E.	2,600.00
		Fund Balance/Chapter 90 Project	(202,086.92)
	<u>1,841,155.75</u>		<u>1,841,155.75</u>

Assets/Debit Balances

Liabilities/Fund Equity

CAPITAL PROJECTS

Cash	5,000.00	Warrant Payable	5,000.00
	<u>5,000.00</u>		<u>5,000.00</u>

NON-EXPENDABLE TRUSTS

Cash	62,233.45	Fund Balance/Cemetery Funds	56,690.00
		Fund Balance/Library Funds	5,543.45
	<u>62,233.45</u>		<u>62,233.45</u>

EXPENDABLE TRUSTS

Cash	1,108,259.23	Warrants Payable	4,015.29
		Fund Balance/Stabilization	486,830.39
		Fund Balance/Stabilization-Ambulance	57,717.49
		Fund Balance/Stabilization-OPEB	379,252.03
		Fund Balance/Stabilization-Fire Department	75,297.98
		Fund Balance/Cemeteries	4,121.90
		Fund Balance/Affordable Housing Trust	16,065.80
		Fund Balance/Libraries	22,277.69
		Fund Balance/Conservation	62,680.66
	<u>1,108,259.23</u>		<u>1,108,259.23</u>

AGENCY

Cash	13,445.85	Warrants Payable	960.00
		Fund Balance/Payroll	2,076.07
		Fund Balance/Licenses PD	1,010.00
		Fund Balance/Licenses Town Clerk	17.05
		Fund Balance/Special Detail	160.00
		Fund Balance/Dog Tax	92.00
		Fund Balance/Escrow Account	8.98
		Fund Balance/Due Collector MLC	
		Fund Balance/Consultants(44-53G)	9,121.75
	<u>13,445.85</u>		<u>13,445.85</u>

LONG TERM DEBT/OBLIGATIONS

Amts. To be Provided for Payment of Bonds	6,805,000.00	Bonds Payable	6,805,000.00
Amts to be Provided for Retirement of Long Term Obligations	126,000.00	Landfill Closure & Post Closure Costs	126,000.00