



FINANCE DIRECTOR/ACCOUNTANT

**Town of Wayland Combined Balance Sheet
June 30, 2009**

	General Fund	Special Revenue	Community Preservation	Capital Projects	Water Fund	Septage Fund	Wastewater Fund	Trust & Agency	Long-Term Debt Group	Total
Assets										
Cash and Investments:										
Cash	40,804,259									40,804,259
Investments										0
Total	40,804,259	0	0	0	0	0	0	0	0	40,804,259
Receivables:										
Property Taxes	1,095,375									1,095,375
Tax Title	599,899									599,899
Motor Vehicle Excise	107,844									107,844
User Charges					395,787		10,852			406,640
Due from Other Governments										0
Due to/Due from other funds	(25,596,496)	6,007,566	5,674,852	4,456,450	2,517,981	192,601	843,563	5,903,483		0
Total	(23,793,378)	6,007,566	5,674,852	4,456,450	2,913,768	192,601	854,416	5,903,483	0	2,209,757
Amount to be Provided For:										
Retirement of Bonds									31,875,798	31,875,798
Repayment of Anticipation Notes									1,000,000	1,000,000
Total	0	0	0	0	0	0	0	0	32,875,798	32,875,798
Total Assets	17,010,881	6,007,566	5,674,852	4,456,450	2,913,768	192,601	854,416	5,903,483	32,875,798	75,889,814
Liabilities & Fund Balances										
Liabilities:										
Warrants Payable	807,490	83,508		204,451	100,536	49,554	4,551			1,250,089
Accrued Payroll & Withholdings	1,509,994									1,509,994
Reserve for Abatements	923,771									923,771
Other Liabilities	2,206,718									2,206,718
Deferred Revenues	879,347									879,347
Bond and Grant Anticipation Notes									1,000,000	1,000,000
Bonds Payable									31,875,798	31,875,798
Total Liabilities	6,327,320	83,508	0	204,451	100,536	49,554	4,551	0	32,875,798	39,645,717
Fund Balances:										
Retained Earnings						138,783	226,283			365,066
Retained Earnings Appropriated						4,264	623,581			627,845
Unreserved	7,106,601	5,917,305	5,674,852	4,251,999	2,143,232			5,903,483		30,997,472
Reserved for Expenditures	3,576,960	6,754			670,000					4,253,714
Total Fund Balances	10,683,561	5,924,058	5,674,852	4,251,999	2,813,232	143,047	849,864	5,903,483	0	36,244,097
Total Liabilities & Fund Balances	17,010,881	6,007,566	5,674,852	4,456,450	2,913,768	192,601	854,416	5,903,483	32,875,798	75,889,814

