

TOWN OF ROWLEY, MASSACHUSETTS
 COMBINED BALANCE SHEET
 JUNE 30, 2006
 UNAUDITED

	Governmental Fund Types			Enterprise Funds		Fiduciary Fund Types	Account Group	(Memorandum O Combined Totals
	General	Special Revenue	Capital Projects	Water	Light	Trust and Agency	Long-Term Obligations Group	
ASSETS								
CASH AND SHORT TERM INVESTMENTS	1,533,319	1,808,887	104,554	235,201	2,324,053	531,586		6,537,600
INVESTMENTS								
Investments in Corporate Bonds						306,597		306,597
RECEIVABLES								
Real Estate and Personal Property	80,308	189,342						269,651
Tax Liens	361,517							361,517
Excise Taxes	76,638							76,638
Other	21,827	20,933		264,482	127,099	-		434,340
OTHER ASSETS	131,881	7,693		6,497,218	4,029,656			10,666,448
AMOUNTS TO BE PROVIDED FOR RETIREMENT OF LONG-TERM OBLIGATIONS							4,202,263	4,202,263
TOTAL ASSETS	2,205,491	2,026,854	104,554	6,996,900	6,480,808	838,183	4,202,263	22,855,053
LIABILITIES AND FUND EQUITY								
LIABILITIES								
Deferred Revenues	540,291	5,970						546,261
Other Liabilities	65,419	15,712		23,603	1,795,231	488,294		2,388,258
Bonds and Notes Payable				1,384,813	660,000		4,202,263	6,247,076
TOTAL LIABILITIES	605,710	21,682	-	1,408,416	2,455,231	488,294	4,202,263	9,181,595
FUND EQUITY								
Reserved for:								
Encumbrances and continuing appropriations	797,512	1,087,346		54,256				1,939,113
Nonexpendable Trust						49,317		49,317

Unreserved	802,269	917,826	104,554	5,534,228	4,025,578	300,572		11,685,028
TOTAL FUND EQUITY	1,599,781	2,005,172	104,554	5,588,484	4,025,578	349,889	-	13,673,458
TOTAL LIABILITIES AND FUND EQUITY	2,205,491	2,026,854	104,554	6,996,900	6,480,808	838,183	4,202,263	22,855,053

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