

01/02/24

Town of Underhill General Ledger
Balance Sheet Current Year - Period 6 Dec
General

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07:45 am

JSilpe-Katz

Account	Curr Yr Pd 6 Dec Encumbrances	Curr Yr Pd 6 Dec Actual

ASSET		
100-1-000-00-101 Cash in Bank - Checking		
100-1-000-00-101.14 Union - General Checking	0.00	1,578,944.55
100-1-000-00-101.16 Union - Petty Cash	0.00	600.04
100-1-000-00-101.17 Union - HRA47	0.00	0.01
100-1-000-00-101.18 Union Sweep	0.00	0.00
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Total Cash in Bank - Checking	0.00	1,579,544.60
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100-1-000-00-103 Petty Cash		
100-1-000-00-103.00 Petty Cash	0.00	40.00
	-----	-----
Total Petty Cash	0.00	40.00
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100-1-000-00-11 Investments		
	-----	-----
Total Investments	0.00	0.00
	-----	-----
100-1-000-00-12 Taxes Receivable		
100-1-000-00-120.10 Taxes Rec-Current Year	0.00	3,958,494.79
100-1-000-00-120.11 Taxes Rec-Delinquent PY	0.00	0.00
100-1-000-00-120.20 Interest Receivable	0.00	367.87
100-1-000-00-120.25 Penalty Receivable	0.00	1,724.26
	-----	-----
Total Taxes Receivable	0.00	3,960,586.92
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100-1-000-00-13 Interfund Receivables		
100-1-000-00-130.00 Due to/from Other Funds	0.00	429,407.90
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Total Interfund Receivables	0.00	429,407.90
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100-1-000-00-140.00 Deferred Outflows	0.00	0.00
100-1-000-00-171.00 Inventories for Consumpti	0.00	0.00
100-1-000-00-172.00 Inventories for Resale	0.00	0.00
100-1-000-00-190 Other Assets		
100-1-000-00-190.00 Ppd, Rec & Other Misc.	0.00	9,103.00
100-1-000-00-190.01 Suspense Account	0.00	0.00
100-1-000-00-190.04 Other Receivables	0.00	1,849.83
100-1-000-00-190.05 Grant Receivable	0.00	0.13
100-1-000-00-190.06 Lease Receivable	0.00	63,500.00
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Total Other Assets	0.00	74,452.96
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Total Asset	0.00	6,044,032.38
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LIABILITY

General

Account	Curr Yr Pd 6 Dec Encumbrances	Curr Yr Pd 6 Dec Actual
100-2-000-00-410 Intergovernmental Payable		
100-2-000-00-410.01 Due to Recreation	0.00	0.00
100-2-000-00-410.02 Due to Restore Reserve	0.00	0.00
100-2-000-00-410.03 Due to Conservation Commi	0.00	0.00
100-2-000-00-410.04 Due to State-Marriage Lic	0.00	65.00
100-2-000-00-410.05 Due to State-Dog Lic	0.00	-1,370.00
100-2-000-00-410.06 Due to Hist Society	0.00	48.00
100-2-000-00-410.07 Vermont Sales Tax Payable	0.00	2.10
100-2-000-00-410.08 CWSO Payable	0.00	0.00
100-2-000-00-410.09 School District Payable	0.00	-2,762,882.52
100-2-000-00-410.10 CCTA Bus Route Payable	0.00	0.00
100-2-000-00-410.11 Local Agreement Payable	0.00	0.00
Total Intergovernmental Payable	0.00	-2,764,137.42
100-2-000-00-420 Other Payables		
100-2-000-00-420.00 Tax Clearing Acct	0.00	1,873.67
Total Other Payables	0.00	1,873.67
100-2-000-00-421 Accounts Payable		
100-2-000-00-421.00 Accounts Payable	0.00	25,092.29
100-2-000-00-421.01 Credits Due To Taxpayer	0.00	5,524.57
100-2-000-00-421.02 Accrued Expenses	0.00	0.00
100-2-000-00-421.03 Due Taxpayer From State	0.00	-1,123,946.63
100-2-000-00-421.04 Accrued Post Emp Benefits	0.00	0.00
100-2-000-00-421.05 Grant Refundable	0.00	0.00
100-2-000-00-421.06 UHS SH Payable	0.00	0.00
Total Accounts Payable	0.00	-1,093,329.77
100-2-000-00-442.00 Construction Bond-Prin	0.00	0.00
100-2-000-00-445.01 Net Pension Liability	0.00	0.00
100-2-000-00-445.02 Deferred Inflows	0.00	0.00
100-2-000-00-461 Accrued Salaries & Wages		
100-2-000-00-461.00 Accrued Salaries and Wage	0.00	17,237.00
100-2-000-00-461.01 Accr Compensated Absences	0.00	0.00
Total Accrued Salaries & Wages	0.00	17,237.00
100-2-000-00-471 Payroll Deductions & With		
100-2-000-00-471.01 FICA/MEDI Payable	0.00	-28.31
100-2-000-00-471.02 FWT Payable	0.00	0.00
100-2-000-00-471.03 SWT Payable	0.00	0.00
100-2-000-00-471.04 VMERS Payable	0.00	18.15
100-2-000-00-471.06 Child Support W/H Payable	0.00	0.00
100-2-000-00-471.07 Health Ins Payable	0.00	-12,373.74
100-2-000-00-471.08 Dental Ins Payable	0.00	625.38
100-2-000-00-471.09 Vision Ins Payable	0.00	-402.04
100-2-000-00-471.10 Prudential Pension Payabl	0.00	-150.00

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Town of Underhill General Ledger
Balance Sheet Current Year - Period 6 Dec
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Account	Curr Yr Pd 6 Dec Encumbrances	Curr Yr Pd 6 Dec Actual
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100-2-000-00-471.11 Life-LTD-STD Payable	0.00	-86.20
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Total Payroll Deductions & With	0.00	-12,396.76
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100-2-000-00-481 Deferred Revenue		
100-2-000-00-481.00 Deferred Tax Revenue	0.00	12,660.68
100-2-000-00-481.01 Deferred Revenue	0.00	7.00
100-2-000-00-481.02 Unearned Property Taxes	0.00	0.00
100-2-000-00-481.05 Deferred Inflows Leases	0.00	63,500.00
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Total Deferred Revenue	0.00	76,167.68
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Total Liability	0.00	-3,774,585.60
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RESERVES		
100-4-000-00-760 Fund Balance - Reserved		
100-4-000-00-760.00 Matching Grant Reserve	0.00	0.00
100-4-000-00-760.01 Recreation Reserve	0.00	1,450.75
100-4-000-00-760.02 Restoration Reserve	0.00	16,684.98
100-4-000-00-760.03 Conservation Reserve	0.00	2,887.65
100-4-000-00-760.04 Inventory Reserve	0.00	0.00
100-4-000-00-760.05 Morgan Gift Reserve	0.00	0.00
100-4-000-00-760.06 Lister/Assesor Education	0.00	3,265.33
100-4-000-00-760.07 Contingency Reserve - GEN	0.00	56,244.00
100-4-000-00-760.08 Reappraisal Reserve	0.00	-0.18
100-4-000-00-760.09 Building Reserve	0.00	26,704.00
100-4-000-00-760.10 General Capital Reserve	0.00	0.00
100-4-000-00-760.11 Prepaid Expenses Reserve	0.00	9,103.00
100-4-000-00-760.15 School House #5 Reserve	0.00	0.00
100-4-000-00-760.17 Tomasi Meadow Reserve	0.00	5,677.00
100-4-000-00-760.18 Solar Decom. Reserve	0.00	6,050.00
100-4-000-00-760.99 Next Year Expenditure Res	0.00	0.00
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Total Fund Balance - Reserved	0.00	128,066.53
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Total Reserves	0.00	128,066.53
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FUND BALANCE		
100-3-000-00-770 Fund Balance - Unreserved		
100-3-000-00-770.00 General Fund Balance	0.00	714,116.04
100-3-000-00-770.01 AmtProvided LTerm debt-	0.00	0.00
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Total Fund Balance - Unreserved	0.00	714,116.04
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Total Prior Years Fund Balance	0.00	714,116.04
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Balance Sheet Current Year - Period 6 Dec
General

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Account	Curr Yr Pd 6 Dec	Curr Yr Pd 6 Dec
	Encumbrances	Actual

Fund Balance Current Year	0.00	8,976,435.41
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Total Fund Balance	0.00	9,690,551.45
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Total Liability,Reserves,Fund Balance	0.00	6,044,032.38
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Town of Underhill General Ledger
Balance Sheet Current Year - Period 6 Dec
Highway

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Account	Curr Yr Pd 6 Dec Encumbrances	Curr Yr Pd 6 Dec Actual

ASSET		
101-1-000-00-130.00 Due to/from Other Funds	0.00	-760,328.60
101-1-000-00-171.00 Inventories for Consumpti	0.00	91,761.73
101-1-000-00-190.00 Grant Receivable	0.00	20,537.53
101-1-000-00-190.01 State Aid Receivable	0.00	0.00
	-----	-----
Total Asset	0.00	-648,029.34
	=====	=====
LIABILITY		
101-2-000-00-410.00 Due to State of Vermont	0.00	0.00
101-2-000-00-420.00 Line of Credit	0.00	0.00
101-2-000-00-481.02 Unearned Property Taxes	0.00	0.00
101-2-300-00-481.00 Deferred Highway Revenue	0.00	0.00
	-----	-----
Total Liability	0.00	0.00
	-----	-----
RESERVES		
101-4-000-00-760.04 Inventory Reserve	0.00	91,762.15
101-4-000-00-760.07 Contingency Reserve - HWY	0.00	20,683.59
101-4-000-00-760.10 Highway Capital Reserve	0.00	8,008.00
101-4-000-00-760.11 Infrastructure Reserve	0.00	0.00
101-4-000-00-760.12 Generator Reserve	0.00	0.00
101-4-000-00-760.13 Building Reserve-Garage	0.00	27,137.14
101-4-000-00-760.14 Grant Match - Infrastruct	0.00	0.00
101-4-000-00-760.15 Sidewalk Reserve	0.00	0.00
101-4-000-00-760.16 Tree Warden Reserve	0.00	3,000.00
101-4-000-00-760.99 Next Year Expenditure Res	0.00	0.40
	-----	-----
Total Reserves	0.00	150,591.28
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FUND BALANCE		
101-3-000-00-770.00 Highway Fund Balance	0.00	39,678.29
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Total Prior Years Fund Balance	0.00	39,678.29
	-----	-----
Fund Balance Current Year	0.00	-838,298.91
	-----	-----
Total Fund Balance	0.00	-798,620.62
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Total Liability,Reserves,Fund Balance	0.00	-648,029.34
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Town of Underhill General Ledger
 Balance Sheet Current Year - Period 6 Dec
 Reappraisal

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Account	Curr Yr Pd 6 Dec Encumbrances	Curr Yr Pd 6 Dec Actual
ASSET		
120-1-000-00-101.00 Reappraisal Act60 Escr	0.00	0.00
120-1-000-00-130.00 Due to/from Other Funds	0.00	36.88
Total Asset	0.00	36.88
RESERVES		
120-4-000-00-760.00 Reappraisal Reserve	0.00	0.00
Total Reserves	0.00	0.00
FUND BALANCE		
120-3-000-00-770.00 Reappraisal Fund Balance	0.00	36.88
Total Prior Years Fund Balance	0.00	36.88
Fund Balance Current Year	0.00	0.00
Total Fund Balance	0.00	36.88
Total Liability,Reserves,Fund Balance	0.00	36.88

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Balance Sheet Current Year - Period 6 Dec
Grants

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Account	Curr Yr Pd 6 Dec Encumbrances	Curr Yr Pd 6 Dec Actual

ASSET		
125-1-000-00-130.00 Due to/from Other Funds	0.00	-91,561.15
125-1-000-00-140.00 Grant Receivable	0.00	52,000.00
125-1-300-00-130.00 Due to/from Other Funds	0.00	0.00
125-1-300-00-140.00 Grant Receivable	0.00	0.00
	-----	-----
Total Asset	0.00	-39,561.15
	=====	=====
LIABILITY		
125-2-300-00-481.00 Deferred Revenue - AARP	0.00	3,000.00
	-----	-----
Total Liability	0.00	3,000.00
	-----	-----
RESERVES		
125-4-000-00-760.99 Next Year Expenditure Res	0.00	0.00
	-----	-----
Total Reserves	0.00	0.00
	-----	-----
FUND BALANCE		
125-3-000-00-770.00 Grants Fund Balance	0.00	-43,135.65
	-----	-----
Total Prior Years Fund Balance	0.00	-43,135.65
	-----	-----
Fund Balance Current Year	0.00	574.50
	-----	-----
Total Fund Balance	0.00	-42,561.15
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Total Liability,Reserves,Fund Balance	0.00	-39,561.15
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Town of Underhill General Ledger
Balance Sheet Current Year - Period 6 Dec
ARPA Fund

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Account	Curr Yr Pd 6 Dec Encumbrances	Curr Yr Pd 6 Dec Actual
ASSET		
126-1-000-00-130.00 Due to/from Other Funds	0.00	422,445.55
Total Asset	0.00	422,445.55
LIABILITY		
126-2-000-00-491.00 Refundable Advances	0.00	234,929.00
Total Liability	0.00	234,929.00
FUND BALANCE		
126-3-000-00-770.00 General Fund Balance	0.00	227,516.55
Total Prior Years Fund Balance	0.00	227,516.55
Fund Balance Current Year	0.00	-40,000.00
Total Fund Balance	0.00	187,516.55
Total Liability,Reserves,Fund Balance	0.00	422,445.55

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Balance Sheet Current Year - Period 6 Dec
Capital

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Account	Curr Yr Pd 6 Dec Encumbrances	Curr Yr Pd 6 Dec Actual

ASSET		
130-1-000-00-130.00 Due to/from Other Funds	0.00	-0.58
130-1-000-00-210.00 Land & Land Improvements	0.00	0.58
130-1-000-00-220.00 Infrastructure	0.00	0.00
130-1-000-00-221.00 Accum depr:Infrastructure	0.00	0.00
130-1-000-00-230.00 Buildings & Bldg Improvem	0.00	0.00
130-1-000-00-231.00 Accum Depr:Buildings	0.00	0.00
130-1-000-00-240.00 Equipment and vehicles	0.00	0.00
130-1-000-00-240.01 Office equipment	0.00	0.00
130-1-000-00-241.00 Accum Depr:Vehi & Equip	0.00	0.00
130-1-000-00-241.01 Accum Depr:Office Equip	0.00	0.00
130-1-000-00-242.00 Recreation	0.00	0.00
130-1-000-00-242.01 Accum Depr:Recreation	0.00	0.00
130-1-000-00-250.00 Construction in Process	0.00	0.00
130-1-000-00-250.01 Work in progress	0.00	0.00
	-----	-----
Total Asset	0.00	0.00
	=====	=====
FUND BALANCE		
130-3-000-00-770.00 Capital Fund Balance	0.00	0.00
	-----	-----
Total Prior Years Fund Balance	0.00	0.00
	-----	-----
Fund Balance Current Year	0.00	0.00
	-----	-----
Total Fund Balance	0.00	0.00
	-----	-----
Total Liability,Reserves,Fund Balance	0.00	0.00
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Town of Underhill General Ledger
 Balance Sheet Current Year - Period 6 Dec
 Debt Service

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JSilpe-Katz

Account	Curr Yr Pd 6 Dec Encumbrances	Curr Yr Pd 6 Dec Actual
ASSET		
140-1-000-00-130.00 Due to/from Other Funds	0.00	0.00
Total Asset	0.00	0.00
LIABILITY		
140-2-000-00-440.00 Short Term Portion of Deb	0.00	0.00
140-2-000-00-442.00 Construction Bond Prin	0.00	0.00
Total Liability	0.00	0.00
FUND BALANCE		
140-3-000-00-770.00 General Fund Balance	0.00	0.00
140-3-000-00-770.01 AmProvided LTerm Debt	0.00	0.00
Total Prior Years Fund Balance	0.00	0.00
Fund Balance Current Year	0.00	0.00
Total Fund Balance	0.00	0.00
Total Liability,Reserves,Fund Balance	0.00	0.00