

Account	Curr Yr Pd 10 Apr Encumbrances	Curr Yr Pd 10 Apr Actual
ASSET		
100-1-000-00-101 Cash in Bank - Checking		
100-1-000-00-101.14 Union - General Checking	0.00	2,276,087.12
100-1-000-00-101.16 Union - Petty Cash	0.00	485.07
100-1-000-00-101.17 Union - HRA47	0.00	0.01
100-1-000-00-101.18 Union Sweep	0.00	0.00
Total Cash in Bank - Checking	0.00	2,276,572.20
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
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	1,208,361.50
100-1-000-00-120.11 Taxes Rec-Delinquent PY	0.00	0.00
100-1-000-00-120.20 Interest Receivable	0.00	496.41
100-1-000-00-120.25 Penalty Receivable	0.00	1,214.27
Total Taxes Receivable	0.00	1,210,072.18
100-1-000-00-13 Interfund Receivables		
100-1-000-00-130.00 Due to/from Other Funds	0.00	-844,834.84
Total Interfund Receivables	0.00	-844,834.84
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	0.00
100-1-000-00-190.01 Suspense Account	0.00	0.00
100-1-000-00-190.04 Other Receivables	0.00	-0.17
100-1-000-00-190.05 Grant Receivable	0.00	0.13
100-1-000-00-190.06 Lease Receivable	0.00	15,250.00
100-1-000-00-190.07 Lease Rec.-non-current	0.00	163,000.00
Total Other Assets	0.00	178,249.96
Total Asset	0.00	2,820,099.50

LIABILITY

Account	Curr Yr Pd 10 Apr Encumbrances	Curr Yr Pd 10 Apr 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	260.00
100-2-000-00-410.05 Due to State-Dog Lic	0.00	-140.00
100-2-000-00-410.06 Due to Hist Society	0.00	58.00
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	1,381,441.21
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	1,381,621.31
100-2-000-00-420 Other Payables		
100-2-000-00-420.00 Tax Clearing Acct	0.00	776.68
Total Other Payables	0.00	776.68
100-2-000-00-421 Accounts Payable		
100-2-000-00-421.00 Accounts Payable	-0.66	15,533.12
100-2-000-00-421.01 Credits Due To Taxpayer	0.00	16,474.18
100-2-000-00-421.02 Accrued Expenses	0.00	0.00
100-2-000-00-421.03 Due Taxpayer From State	0.00	-84,056.87
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	-0.66	-52,049.57
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	0.00
100-2-000-00-461.01 Accr Compensated Absences	0.00	0.00
Total Accrued Salaries & Wages	0.00	0.00
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	-14,824.83
100-2-000-00-471.08 Dental Ins Payable	0.00	1,389.68
100-2-000-00-471.09 Vision Ins Payable	0.00	-231.39
100-2-000-00-471.10 Prudential Pension Payabl	0.00	-150.00

Account	Curr Yr Pd 10 Apr Encumbrances	Curr Yr Pd 10 Apr Actual
100-2-000-00-471.11 Life-LTD-STD Payable	0.66	-586.08
Total Payroll Deductions & With	0.66	-14,412.78
100-2-000-00-481 Deferred Revenue		
100-2-000-00-481.00 Deferred Tax Revenue	0.00	6,449.68
100-2-000-00-481.01 Deferred Revenue	0.00	157.00
100-2-000-00-481.02 Unearned Property Taxes	0.00	0.00
100-2-000-00-481.05 Deferred Inflows Leases	0.00	178,250.00
Total Deferred Revenue	0.00	184,856.68
Total Liability	0.00	1,500,792.32

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	-11,662.18
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	37,983.00
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
Total Fund Balance - Reserved	0.00	145,284.53
Total Reserves	0.00	145,284.53

FUND BALANCE

100-3-000-00-770 Fund Balance - Unreserved		
100-3-000-00-770.00 General Fund Balance	0.00	703,292.04
100-3-000-00-770.01 AmtProvided LTerm debt-	0.00	0.00
Total Fund Balance - Unreserved	0.00	703,292.04
Total Prior Years Fund Balance	0.00	703,292.04

04/30/24

Town of Underhill General Ledger
Balance Sheet Current Year - Period 10 Apr
General

Page 4 of 4

01:29 pm

JSilpe-Katz

Account	Curr Yr Pd 10 Apr	Curr Yr Pd 10 Apr
	Encumbrances	Actual

Fund Balance Current Year	0.00	470,730.61
	-----	-----
Total Fund Balance	0.00	1,174,022.65
	-----	-----
Total Liability,Reserves,Fund Balance	0.00	2,820,099.50
	=====	=====

04/30/24

Town of Underhill General Ledger
Balance Sheet Current Year - Period 10 Apr
Highway

Page 1 of 1

01:29 pm

JSilpe-Katz

Account	Curr Yr Pd 10 Apr Encumbrances	Curr Yr Pd 10 Apr Actual
ASSET		
101-1-000-00-130.00 Due to/from Other Funds	0.00	583,548.04
101-1-000-00-171.00 Inventories for Consumpti	0.00	50,940.73
101-1-000-00-190.00 Grant Receivable	0.00	31,499.53
101-1-000-00-190.01 State Aid Receivable	0.00	0.00
	-----	-----
Total Asset	0.00	665,988.30
	=====	=====
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
101-2-000-00-450.01 NP 2023 Note-Paving	0.00	350,000.00
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	350,000.00
	-----	-----
RESERVES		
101-4-000-00-760.04 Inventory Reserve	0.00	50,941.15
101-4-000-00-760.07 Contingency Reserve - HWY	0.00	-179,316.41
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	-907.74
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	-91,137.46
	-----	-----
FUND BALANCE		
101-3-000-00-770.00 Highway Fund Balance	0.00	-47,848.71
	-----	-----
Total Prior Years Fund Balance	0.00	-47,848.71
	-----	-----
Fund Balance Current Year	0.00	454,974.47
	-----	-----
Total Fund Balance	0.00	407,125.76
	-----	-----
Total Liability,Reserves,Fund Balance	0.00	665,988.30
	=====	=====

04/30/24

Town of Underhill General Ledger

Page 1 of 1

01:29 pm

Balance Sheet Current Year - Period 10 Apr

JSilpe-Katz

Reappraisal

Account	Curr Yr Pd 10 Apr Encumbrances	Curr Yr Pd 10 Apr 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	29.88
Total Asset	0.00	29.88
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	29.88
Total Prior Years Fund Balance	0.00	29.88
Fund Balance Current Year	0.00	0.00
Total Fund Balance	0.00	29.88
Total Liability, Reserves, Fund Balance	0.00	29.88

04/30/24

Town of Underhill General Ledger
Balance Sheet Current Year - Period 10 Apr
Grants

Page 1 of 1

01:29 pm

JSilpe-Katz

Account	Curr Yr Pd 10 Apr Encumbrances	Curr Yr Pd 10 Apr Actual
ASSET		
125-1-000-00-130.00 Due to/from Other Funds	0.00	-161,188.05
125-1-000-00-140.00 Grant Receivable	0.00	51,000.00
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	-110,188.05
	=====	=====
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	-95,135.65
	-----	-----
Total Prior Years Fund Balance	0.00	-95,135.65
	-----	-----
Fund Balance Current Year	0.00	-18,052.40
	-----	-----
Total Fund Balance	0.00	-113,188.05
	-----	-----
Total Liability, Reserves, Fund Balance	0.00	-110,188.05
	=====	=====

04/30/24

Town of Underhill General Ledger
Balance Sheet Current Year - Period 10 Apr
ARPA Fund

Page 1 of 1

01:29 pm

JSilpe-Katz

Account	Curr Yr Pd 10 Apr Encumbrances	Curr Yr Pd 10 Apr 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	462,445.00
Total Liability	0.00	462,445.00
FUND BALANCE		
126-3-000-00-770.00 General Fund Balance	0.00	0.55
Total Prior Years Fund Balance	0.00	0.55
Fund Balance Current Year	0.00	-40,000.00
Total Fund Balance	0.00	-39,999.45
Total Liability,Reserves,Fund Balance	0.00	422,445.55

04/30/24

Town of Underhill General Ledger
 Balance Sheet Current Year - Period 10 Apr
 Capital

Page 1 of 1

01:29 pm

JSilpe-Katz

Account	Curr Yr Pd 10 Apr Encumbrances	Curr Yr Pd 10 Apr 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

04/30/24

Town of Underhill General Ledger
 Balance Sheet Current Year - Period 10 Apr
 Debt Service

Page 1 of 1

01:29 pm

JSilpe-Katz

Account	Curr Yr Pd 10 Apr Encumbrances	Curr Yr Pd 10 Apr 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