Account	Curr Yr Pd 8 Feb Encumbrances	Curr Yr Pd 8 Feb Actual
ASSET		
100-1-000-00-101 Cash in Bank - Checking		
100-1-000-00-101.14 Union - General Checking	0.00	3,282,072.15
100-1-000-00-101.16 Union - Petty Cash	0.00	600.06
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**	**3,282,672.22**
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	3,018,573.25
100-1-000-00-120.11 Taxes Rec-Delinquent PY	0.00	0.00
100-1-000-00-120.20 Interest Receivable	0.00	217.68
100-1-000-00-120.25 Penalty Receivable	0.00	2,025.45
Total Taxes Receivable	**0.00**	**3,020,816.38**
100-1-000-00-13 Interfund Receivables		
100-1-000-00-130.00 Due to/from Other Funds	0.00	-1,004,019.51
Total Interfund Receivables	**0.00**	**-1,004,019.51**
100-1-000-00-140.00 Deferred Outflows	0.00	0.00
100-1-000-00-171.00 Inventories for Comsumpti	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**	**5,477,759.05**

LIABILITY

Account	Curr Yr Pd 8 Feb Encumbrances	Curr Yr Pd 8 Feb 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	-1,100.00
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 CWSD Payable	0.00	0.00
100-2-000-00-410.09 School District Payable	0.00	2,762,882.46
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**	**2,762,092.56**
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	-0.33	31,814.38
100-2-000-00-421.01 Credits Due To Taxpayer	0.00	8,043.90
100-2-000-00-421.02 Accrued Expenses	0.00	0.00
100-2-000-00-421.03 Due Taxpayer From State	0.00	955,308.13
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	**-0.33**	**995,166.41**
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	-2,246.18
100-2-000-00-471.08 Dental Ins Payable	0.00	2,153.98
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 8 Feb Encumbrances	Curr Yr Pd 8 Feb Actual
100-2-000-00-471.11 Life-LTD-STD Payable	0.33	-361.24
Total Payroll Deductions & With	**0.33**	**-844.99**
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	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	178,250.00
Total Deferred Revenue	**0.00**	**184,706.68**
Total Liability	**0.00**	**3,941,897.34**
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	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**	**156,946.53**
Total Reserves	**0.00**	**156,946.53**
FUND BALANCE		
100-3-000-00-770 Fund Balance - Unreserved		
100-3-000-00-770.00 General Fund Balance	0.00	691,630.04
100-3-000-00-770.01 AmtProvided LTerm debt-	0.00	0.00
Total Fund Balance - Unreserved	**0.00**	**691,630.04**
Total Prior Years Fund Balance	**0.00**	**691,630.04**

Account	Curr Yr Pd 8 Feb Encumbrances	Curr Yr Pd 8 Feb Actual
Fund Balance Current Year	0.00	687,285.14
Total Fund Balance	**0.00**	**1,378,915.18**
Total Liability,Reserves,Fund Balance	**0.00**	**5,477,759.05**

Balance Sheet Current Year - Period 8 Feb

JSilpe-Katz

Highway

Account	Curr Yr Pd 8 Feb Encumbrances	Curr Yr Pd 8 Feb Actual
ASSET		
101-1-000-00-130.00 Due to/from Other Funds	0.00	742,611.03
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**	**825,051.29**
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	-79,316.41
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	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**	**9,770.28**
FUND BALANCE		
101-3-000-00-770.00 Highway Fund Balance	0.00	-147,848.71
Total Prior Years Fund Balance	**0.00**	**-147,848.71**
Fund Balance Current Year	0.00	613,129.72
Total Fund Balance	**0.00**	**465,281.01**
Total Liability,Reserves,Fund Balance	**0.00**	**825,051.29**

Reappraisal

Account	Curr Yr Pd 8 Feb Encumbrances	Curr Yr Pd 8 Feb 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**

Grants

Account	Curr Yr Pd 8 Feb Encumbrances	Curr Yr Pd 8 Feb Actual
ASSET		
125-1-000-00-130.00 Due to/from Other Funds	0.00	-161,066.37
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**	**-110,066.37**
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	-17,930.72
Total Fund Balance	**0.00**	**-113,066.37**
Total Liability,Reserves,Fund Balance	**0.00**	**-110,066.37**

ARPA Fund

Account	Curr Yr Pd 8 Feb Encumbrances	Curr Yr Pd 8 Feb 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**

Capital

Account	Curr Yr Pd 8 Feb Encumbrances	Curr Yr Pd 8 Feb 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**

Debt Service

Account	Curr Yr Pd 8 Feb Encumbrances	Curr Yr Pd 8 Feb 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**