

Town of Pomfret
5218 Pomfret Road
North Pomfret, VT 05053
802-457-3861
Hours: M-W-F 8:30-2:30

After deliberation and research, the Pomfret Selectboard voted to use funds in the Highway Rainy Day reserve to cover the \$26,793.02 operating deficit in the Highway Fund. This adjustment was the last one for the fiscal year, so the attached financial reports are finalized for the fiscal year ending June 30, 2018.

The General Fund recap is:	Prior year's surplus:	\$73,491.54	**
	2017-18 surplus:	\$32,624.37	
	Ending balance:	\$106,115.91	

** Prior year's surplus was divided, half to the Town Buildings Reserve, and half toward the 2018-19 fiscal year to reduce taxes. The 2017-18 surplus reflects having "spent" \$36,746.45 as a transfer to the Building reserve.

The Highway Fund recap is:	Prior year's surplus:	\$137,714.91	
	2017-18 deficit:	\$137,714.91	
	Ending balance:	00.00	**

**The Highway operating budget was short \$26,793.02 at the end of the fiscal year 2017-18; as noted above, the Selectboard voted to cover that deficit from the Rainy Day fund. The prior year's surplus was consumed during the 2017-18 fiscal year.

Respectfully submitted,


Ellen DesMeules

Treasurer

treasurer@pomfretvt.us

Finalized financial reports for 2017-2018:

- Pages: 1-6 General Fund trial balance
7 Balance sheet for General Fund
8-11 Highway Fund trial balance
12 Balance sheet for Highway Fund
13 Balance sheet for Highway Rainy Day reserve

08/20/18
11:33 am

TOWN OF POMFRET General Ledger
Trial Balance - General Fund
Previous Year - Period 12 Jun

Account/Description	Budget	Encumbrance	Balance
100-1-00-10-000.000 Citizens Bnk Checking acc	0.00	0.00	13,349.42
100-1-00-10-000.030 MSB revolving CD/Act 68 \$	0.00	0.00	5,392.94
100-1-00-10-000.040 Mascoma Bank	0.00	0.00	641,052.29
100-1-00-10-000.100 Other receivables	0.00	0.00	18,183.00
100-1-00-20-000.000 Due To/From Other Funds	160.00	0.00	-546,806.30
Total Asset	160.00	0.00	131,171.35
100-2-00-00-000.000 Accounts Payable	0.00	0.00	0.00
100-2-00-00-100.020 Health Ins Payable	0.00	0.00	0.00
100-2-00-00-100.035 Education funding	0.00	0.00	0.00
100-2-00-00-100.040 Due To Taxpayers	0.00	0.00	25,055.44
Total Liability	0.00	0.00	25,055.44
100-3-10-00-000.000 Fund Balance	160.00	0.00	73,491.54
Total Fund Balance	160.00	0.00	73,491.54

Account/Description	Estimated Revenue	Applied for	Received To Date	Uncollected Balance	MTD Revenue
100-6 TOWN REVENUE					
100-6-10-00-300 Taxes Current Year					
100-6-10-00-300.000 Current Year Taxes	973,853.00	0.00	4,281,560.11	-3,307,707.11	11,691.17
100-6-10-00-300.015 School Tax Adjustment	0.00	0.00	11,148.19	-11,148.19	-607.00
100-6-10-00-300.021 Ed funds due to State	0.00	0.00	-1,673,514.32	1,673,514.32	8,408.68
100-6-10-00-300.025 School Tax Pd-local Schoo	0.00	0.00	-1,775,095.00	1,775,095.00	18,183.00
100-6-10-00-300.028 School tax-Admin fee	0.00	0.00	-7,777.35	7,777.35	-7,927.35
100-6-10-00-300.035 Transfer: highway fund	-774,000.00	0.00	-774,000.00	0.00	0.00
Total Taxes Current Year	199,853.00	0.00	62,321.63	137,531.37	29,748.50
100-6-10-00-305 Other Tax					
100-6-10-00-305.005 Delinquent tax payments	0.00	0.00	81,319.00	-81,319.00	-2,366.27
100-6-10-00-305.010 Appalachian Trail in lieu	3,000.00	0.00	7,326.00	-4,326.00	7,326.00
100-6-10-00-305.015 Current Use Reimb + penal	225,000.00	0.00	283,738.11	-58,738.11	0.00
100-6-10-00-305.020 VT State in Land in lieu	4,255.00	0.00	3,429.72	825.28	0.00
100-6-10-00-305.028 School tax collection fee	7,000.00	0.00	7,777.35	-777.35	0.00
Total Other Tax	239,255.00	0.00	383,590.18	-144,335.18	4,959.73
100-6-10-00-310 Penalties & Interest--Tax					
100-6-10-00-310.005 Interest Current Year Tax	500.00	0.00	1,363.84	-863.84	-198.12
100-6-10-00-310.010 Interest Prior Years	1,500.00	0.00	6,749.40	-5,249.40	250.79
100-6-10-00-310.015 Late Penalty 8% Curr Tx	3,000.00	0.00	1,483.72	1,516.28	-264.14
100-6-10-00-310.020 Late Penalty 8% Prior Yrs	1,000.00	0.00	6,769.65	-5,769.65	74.83
Total Penalties & Interest--Tax	6,000.00	0.00	16,366.61	-10,366.61	-135.64

08/20/18
11:33 am

TOWN OF POMFRET General Ledger
Trial Balance - General Fund
Previous Year - Period 12 Jun

2

Account/Description	Estimated Revenue	Applied for	Received To Date	Uncollected Balance	MTD Revenue
100-6-10-05-315 Earnings on Accounts					
100-6-10-05-315.005 Interest income	500.00	0.00	1,717.88	-1,217.88	-1,132.91
100-6-10-05-315.010 Other income from account	500.00	0.00	697.23	-197.23	227.99
Total Earnings on Accounts	1,000.00	0.00	2,415.11	-1,415.11	-904.92
100-6-10-10-320 Income Accts					
100-6-10-10-320.010 Recording	8,000.00	0.00	6,976.00	1,024.00	640.00
100-6-10-10-320.015 Copying	1,500.00	0.00	1,915.92	-415.92	112.75
100-6-10-10-320.020 Landfill Coupons Rcpts	12,000.00	0.00	13,569.00	-1,569.00	556.00
100-6-10-10-320.025 Landfill Coupons-Cost	-12,000.00	0.00	-16,026.00	4,026.00	-2,232.00
100-6-10-10-320.030 Marriage-CU License Rcpts	270.00	0.00	530.00	-260.00	0.00
100-6-10-10-320.035 Marriage-CU Licenses-Cost	-210.00	0.00	-550.00	340.00	0.00
100-6-10-10-320.040 Dog License Rcpts	2,000.00	0.00	2,234.00	-234.00	138.00
100-6-10-10-320.045 Dog Licenses-Cost	-1,200.00	0.00	-1,193.85	-6.15	0.00
100-6-10-10-320.050 Liquor License	185.00	0.00	255.00	-70.00	0.00
100-6-10-10-320.060 Rent Town Hall	500.00	0.00	400.00	100.00	50.00
100-6-10-10-320.065 Land posting fees	100.00	0.00	65.00	35.00	0.00
Total Income Accts	11,145.00	0.00	8,175.07	2,969.93	-735.25
100-6-10-15-325 Town Permits					
100-6-10-15-325.005 Access	100.00	0.00	50.00	50.00	0.00
100-6-10-15-325.015 Excess Weight	325.00	0.00	270.00	55.00	20.00
100-6-10-15-325.030 Misc bldg & zoning permit	1,000.00	0.00	1,734.00	-734.00	125.00
Total Town Permits	1,425.00	0.00	2,054.00	-629.00	145.00
100-6-10-20-340 Misc Income					
100-6-10-20-340.005 Donations	0.00	0.00	0.00	0.00	-5,000.00
100-6-10-20-340.020 Misc. Town Clerk	0.00	0.00	20.00	-20.00	0.00
100-6-10-20-340.025 Traffic fines	4,000.00	0.00	1,193.04	2,806.96	0.00
Total Misc Income	4,000.00	0.00	1,213.04	2,786.96	-5,000.00
100-6-20-00-355 State Funds & Other Grant					
100-6-20-00-355.035 Reimburse Listers	0.00	0.00	140.00	-140.00	0.00
100-6-20-00-355.050 Tax equalization income	0.00	0.00	607.00	-607.00	607.00
Total State Funds & Other Grant	0.00	0.00	747.00	-747.00	607.00
100-6-30-00-360 Loans & Reimbursements					
Total Loans & Reimbursements	0.00	0.00	0.00	0.00	0.00
100-6-40-00-365 Transfers					
100-6-40-00-365.010 From LaBounty Fund	0.00	0.00	85.00	-85.00	0.00
Total Transfers	0.00	0.00	85.00	-85.00	0.00

08/20/18
11:33 am

TOWN OF POMFRET General Ledger
Trial Balance - General Fund
Previous Year - Period 12 Jun

3

Account/Description	Estimated Revenue	Applied for	Received To Date	Uncollected Balance	MTD Revenue
100-6-50-40 Public Safety					
100-6-50-40-375.035 Insurance Reimbursement	0.00	0.00	959.90	-959.90	0.00
Total Public Safety	0.00	0.00	959.90	-959.90	0.00
100-6-50-50 Former Surplus funds					
Total Former Surplus funds	0.00	0.00	0.00	0.00	0.00
Total TOWN REVENUE	462,678.00	0.00	477,927.54	-15,249.54	28,683.42
Total Revenues	462,678.00	0.00	477,927.54	-15,249.54	28,683.42

Account/Description	Budget	Outstanding Encumbrance	Expenditures	Unencumbered Balance	MTD Expenditures
100-7 TOWN EXPENDITURES					
100-7-10-10 Clerk					
100-7-10-10-110.000 Clerk Sal (PR)	24,000.00	0.00	24,000.08	-0.08	1,846.16
100-7-10-10-110.005 Clerk Asst	2,500.00	0.00	2,225.00	275.00	150.00
100-7-10-10-210.000 Clerk Ins	7,500.00	0.00	7,562.64	-62.64	3,942.90
100-7-10-10-610.000 Clerk Gen Expense	200.00	0.00	37.50	162.50	0.00
100-7-10-10-610.005 Permanent records maint	4,500.00	0.00	3,696.61	803.39	1,069.12
100-7-10-10-610.015 Record Books & supplies	1,200.00	0.00	2.50	1,197.50	0.00
Total Clerk	39,900.00	0.00	37,524.33	2,375.67	7,008.18
100-7-10-15 Treas					
100-7-10-15-110.000 Treas Sal (PR)	24,000.00	0.00	24,000.08	-0.08	1,846.16
100-7-10-15-110.005 Treas Asst	7,500.00	0.00	6,400.00	1,100.00	425.00
100-7-10-15-210.000 Treas Ins	7,500.00	0.00	7,121.94	378.06	216.45
100-7-10-15-610.000 Treas Gen Expense	1,000.00	0.00	730.12	269.88	432.14
Total Treas	40,000.00	0.00	38,252.14	1,747.86	2,919.75
100-7-10-20 Listers					
100-7-10-20-110.000 Listers Payroll (PR)	15,000.00	0.00	11,883.00	3,117.00	4,241.50
100-7-10-20-565.005 Listers Education & Dues	5,000.00	0.00	60.00	4,940.00	60.00
100-7-10-20-565.010 Lister mileage	600.00	0.00	109.00	491.00	109.00
100-7-10-20-610.000 Listers Gen Exp	150.00	0.00	241.16	-91.16	130.26
100-7-10-20-641.035 Lister software	1,650.00	0.00	2,425.50	-775.50	0.00
100-7-10-20-950.010 Reserve for reappraisal	15,000.00	0.00	15,000.00	0.00	15,000.00
100-7-10-20-950.020 Tax mapping	2,000.00	0.00	6,910.00	-4,910.00	3,760.00
Total Listers	39,400.00	0.00	36,628.66	2,771.34	23,300.76
100-7-10-25 Other Officers					
100-7-10-25-110.000 Selectboard	5,000.00	0.00	5,000.00	0.00	0.00

08/20/18
11:33 am

TOWN OF POMFRET General Ledger
Trial Balance - General Fund
Previous Year - Period 12 Jun



Account/Description	Budget	Outstanding Encumbrance	Expenditures	Unencumbered Balance	MTD Expenditures
100-7-10-25-110.002 Selectboard Gen Exp	500.00	0.00	194.94	305.06	194.94
100-7-10-25-110.005 Admin Asst	13,260.00	0.00	9,405.00	3,855.00	0.00
100-7-10-25-110.010 Brd of Auditors	9,000.00	0.00	7,764.75	1,235.25	165.75
100-7-10-25-110.015 Constable & expense	1,250.00	0.00	722.00	528.00	23.00
100-7-10-25-110.020 Delinquent Tax Collector	2,500.00	0.00	1,964.25	535.75	0.00
100-7-10-25-110.025 Zoning Admin	3,500.00	0.00	3,725.00	-225.00	220.00
100-7-10-25-110.030 Trustees Public Funds	600.00	0.00	0.00	600.00	0.00
100-7-10-25-220.000 Town's Cost SS & Med (PR)	7,506.00	0.00	9,256.31	-1,750.31	1,073.08
100-7-10-25-221.000 Pub Officials Liab Ins &	4,000.00	0.00	2,141.00	1,859.00	2,141.00
100-7-10-25-260.000 Workers Comp	400.00	0.00	0.00	400.00	0.00
100-7-10-25-610.000 Admin. Asst. Expenses	660.00	0.00	0.00	660.00	0.00
100-7-10-25-610.005 ZBA & Admin Exp	0.00	0.00	2,577.46	-2,577.46	24.80
100-7-10-25-610.010 Planning Comm Exp	300.00	0.00	0.00	300.00	0.00
Total Other Officers	48,476.00	0.00	42,750.71	5,725.29	3,842.57
100-7-10-30 Mun Office					
100-7-10-30-330.000 Cleaning	2,000.00	0.00	1,442.50	557.50	360.00
100-7-10-30-424.000 Town Office Building Main	7,500.00	0.00	3,995.43	3,504.57	171.47
100-7-10-30-520.000 Insurance	2,200.00	0.00	5,197.00	-2,997.00	-1,594.00
100-7-10-30-530.000 Town offices phone bill	900.00	0.00	1,223.55	-323.55	72.50
100-7-10-30-531.000 Postage & Envelopes	2,000.00	0.00	1,457.28	542.72	0.00
100-7-10-30-610.000 Town Offices: Supplies	1,500.00	0.00	1,295.32	204.68	558.44
100-7-10-30-622.000 Town Office Electricity	1,800.00	0.00	1,468.80	331.20	102.12
100-7-10-30-623.000 Propane: town offices	1,800.00	0.00	1,328.31	471.69	0.00
100-7-10-30-641.032 NEMRC support	2,000.00	0.00	1,997.89	2.11	0.00
100-7-10-30-641.038 Office 365 software	2,000.00	0.00	2,031.21	-31.21	48.00
100-7-10-30-641.040 Computer services	2,000.00	0.00	1,496.42	503.58	37.50
100-7-10-30-740.000 Copier: lease + copies	1,500.00	0.00	1,633.80	-133.80	347.36
100-7-10-30-990.000 Misc Mun Office Exp	200.00	0.00	0.00	200.00	0.00
Total Mun Office	27,400.00	0.00	24,567.51	2,832.49	103.39
100-7-10-45 Professional fees					
100-7-10-45-333.000 Legal & Prof Fees	6,000.00	0.00	6,604.10	-604.10	825.00
100-7-10-45-333.015 Accounting Support	6,000.00	0.00	2,498.00	3,502.00	0.00
Total Professional fees	12,000.00	0.00	9,102.10	2,897.90	825.00
100-7-10-55 Assessments					
100-7-10-55-900.005 Windsor County Tax	18,472.00	0.00	18,472.00	0.00	0.00
100-7-10-55-900.010 GUVSWMD waste dues	11,500.00	0.00	9,944.00	1,556.00	0.00
100-7-10-55-900.020 VLCT Dues	2,011.00	0.00	0.00	2,011.00	0.00
100-7-10-55-900.025 Two Rivers	1,300.00	0.00	1,275.00	25.00	0.00
Total Assessments	33,283.00	0.00	29,691.00	3,592.00	0.00
100-7-10-65 Town Hall					
100-7-10-65-420.000 Misc & Cleaning, Town Hal	200.00	0.00	371.73	-171.73	239.58
100-7-10-65-424.000 Repairs & Maintenance, TH	10,000.00	0.00	329.50	9,670.50	0.00

08/20/18
11:33 am

TOWN OF POMFRET General Ledger
Trial Balance - General Fund
Previous Year - Period 12 Jun

5

Account/Description	Budget	Outstanding Encumbrance	Expenditures	Unencumbered Balance	MTD Expenditures
100-7-10-65-520.000 Insurance	3,500.00	0.00	2,352.00	1,148.00	0.00
100-7-10-65-622.000 Electricity, Town Hall	1,000.00	0.00	594.00	406.00	37.32
100-7-10-65-623.000 Propane, Town Hall	350.00	0.00	74.00	276.00	0.00
100-7-10-65-624.000 Fuel Oil, Town Hall	3,000.00	0.00	3,755.33	-755.33	0.00
Total Town Hall	18,050.00	0.00	7,476.56	10,573.44	276.90
100-7-20-33 Brick building					
100-7-20-33-424.000 Brick bldg Maint and repa	1,000.00	0.00	35.00	965.00	0.00
100-7-20-33-430.005 Brick Bldg Exp	1,500.00	0.00	0.00	1,500.00	-79.71
100-7-20-33-520.000 Brick bldg insurance	0.00	0.00	352.00	-352.00	0.00
100-7-20-33-622.000 Brick -Electricity	0.00	0.00	243.43	-243.43	100.79
100-7-20-33-623.000 Brick bldg propane	0.00	0.00	331.15	-331.15	0.00
Total Brick building	2,500.00	0.00	961.58	1,538.42	21.08
100-7-20-35 Misc Town Expenses					
100-7-20-35-430.000 Grounds Maint	1,500.00	0.00	480.00	1,020.00	480.00
100-7-20-35-460.000 Bank fees & service chg	0.00	0.00	35.67	-35.67	0.00
100-7-20-35-540.000 Town Report print & mail	1,200.00	0.00	1,138.98	61.02	0.00
100-7-20-35-540.005 Published legal notices	2,000.00	0.00	1,287.72	712.28	430.00
100-7-20-35-565.000 Ed Conferences/Mileage	1,500.00	0.00	754.55	745.45	30.00
100-7-20-35-651.000 Signs & Posts (911)	250.00	0.00	71.02	178.98	0.00
100-7-20-35-950.000 Town Buildings Reserve Fu	10,000.00	0.00	10,000.00	0.00	10,000.00
100-7-20-35-950.001 Transfer surplus Bldg res	0.00	0.00	36,746.45	-36,746.45	36,746.45
100-7-20-35-990.000 Misc Gen Exp	500.00	0.00	0.00	500.00	-7.50
100-7-20-35-990.005 School plow & contracted	4,000.00	0.00	3,900.00	100.00	0.00
Total Misc Town Expenses	20,950.00	0.00	54,414.39	-33,464.39	47,678.95
100-7-30 Public Safety					
100-7-30-40 Fire Department					
Total Fire Department	0.00	0.00	0.00	0.00	0.00
100-7-30-42 Contract services					
100-7-30-42-330.000 Ambulance Service Assessm	28,928.00	0.00	28,928.00	0.00	0.00
100-7-30-42-330.005 Unpaid Ambulance Bills	4,000.00	0.00	2,370.00	1,630.00	0.00
100-7-30-42-330.010 Dispatch fees	1,356.00	0.00	1,356.00	0.00	0.00
100-7-30-42-525.000 Police Patrol/Law enforce	21,528.00	0.00	12,830.63	8,697.37	964.67
Total Contract services	55,812.00	0.00	45,484.63	10,327.37	964.67
100-7-30-44 FAST Squad					
Total FAST Squad	0.00	0.00	0.00	0.00	0.00
100-7-30-46 Communications+Disaster R					
100-7-30-46-565.000 Training, conf, mileage	500.00	0.00	0.00	500.00	0.00
100-7-30-46-622.000 Repeater electricity	300.00	0.00	342.56	-42.56	32.62

08/20/18
11:33 am

TOWN OF POMFRET General Ledger
Trial Balance - General Fund
Previous Year - Period 12 Jun

6

Account/Description	Budget	Outstanding Encumbrance	Expenditures	Unencumbered Balance	MTD Expenditures
100-7-30-46-950.000 Communications Equip. Res	5,000.00	0.00	5,000.00	0.00	5,000.00
Total Communications+Disaster R	5,800.00	0.00	5,342.56	457.44	5,032.62
Total Public Safety	61,612.00	0.00	50,827.19	10,784.81	5,997.29
100-7-90-75 Municipal Special Project					
Total Municipal Special Project	0.00	0.00	0.00	0.00	0.00
100-7-95-50 Appropriations					
100-7-95-50-950.005 Abbott Memorial Library	39,828.00	0.00	39,828.00	0.00	0.00
100-7-95-50-950.010 Cemetery Appropriation	9,500.00	0.00	9,500.00	0.00	0.00
100-7-95-50-950.015 Visiting Nurses of VT and	3,950.00	0.00	3,950.00	0.00	0.00
100-7-95-50-950.025 Thompson Senior Center	3,200.00	0.00	3,200.00	0.00	0.00
100-7-95-50-950.030 Woodstock Area Job Bank	300.00	0.00	300.00	0.00	0.00
100-7-95-50-950.035 HCRS	979.00	0.00	979.00	0.00	0.00
100-7-95-50-950.040 Ottauquechee Comm. Partne	2,500.00	0.00	2,500.00	0.00	0.00
100-7-95-50-950.042 Spectrum Teen Center	750.00	0.00	750.00	0.00	0.00
100-7-95-50-950.045 Pentangle	900.00	0.00	900.00	0.00	0.00
100-7-95-50-950.055 WISE of Upper Valley	400.00	0.00	400.00	0.00	0.00
100-7-95-50-950.060 Fire Dept appropriation	50,800.00	0.00	50,800.00	0.00	0.00
100-7-95-50-950.065 FAST squad appropriation	6,000.00	0.00	0.00	6,000.00	0.00
Total Appropriations	119,107.00	0.00	113,107.00	6,000.00	0.00
Total TOWN EXPENDITURES	462,678.00	0.00	445,303.17	17,374.83	91,973.87
Total Expenditures	462,678.00	0.00	445,303.17	17,374.83	91,973.87
Total General Fund	0.00	0.00	0.00	0.00	0.00

Total Debits: 6,621,685.34 Total Credits: 6,621,685.34

08/20/18
11:29 am

TOWN OF POMFRET General Ledger
Balance Sheet Previous Year - Period 12 Jun
General Fund

7

Account	Last Yr Pd 12 Jun Encumbrances	Last Yr Pd 12 Jun Actual
ASSET		
100-1-00-10-000.000 Citizens Bnk Checking acc	0.00	13,349.42
100-1-00-10-000.030 MSB revolving CD/Act 68 \$	0.00	5,392.94
100-1-00-10-000.040 Mascoma Bank	0.00	641,052.29
100-1-00-10-000.100 Other receivables	0.00	18,183.00
100-1-00-20-000.000 Due To/From Other Funds	0.00	-546,806.30
Total Asset	0.00	131,171.35
LIABILITY		
100-2-00-00-000.000 Accounts Payable	0.00	0.00
100-2-00-00-100.000 FWT Payable	0.00	0.00
100-2-00-00-100.005 SWT Payable	0.00	0.00
100-2-00-00-100.010 FICA/MEDI Payable	0.00	0.00
100-2-00-00-100.015 Retirement Payable	0.00	0.00
100-2-00-00-100.020 Health Ins Payable	0.00	0.00
100-2-00-00-100.025 Disability Ins payable	0.00	0.00
100-2-00-00-100.035 Education funding	0.00	0.00
100-2-00-00-100.040 Due To Taxpayers	0.00	25,055.44
100-2-00-00-100.050 Tax Clearing Account	0.00	0.00
Total Liability	0.00	25,055.44
FUND BALANCE		
100-3-10-00-000.000 Fund Balance	0.00	73,491.54
Total Prior Years Fund Balance	0.00	73,491.54
Fund Balance Current Year	0.00	32,624.37
Total Fund Balance	0.00	106,115.91
Total Liability, Reserves, Fund Balance	0.00	131,171.35

08/20/18
11:33 am

TOWN OF POMFRET General Ledger
Trial Balance - Highway Fund
Previous Year - Period 12 Jun

8

Account/Description	Budget	Encumbrance	Balance
150-1-00-20-000.000 Due To/From Other Funds	0.00	0.00	0.00
Total Asset	0.00	0.00	0.00
150-3-10-00-000.000 Fund Balance Highway	0.00	0.00	137,714.91
Total Fund Balance	0.00	0.00	137,714.91

Account/Description	Estimated Revenue	Applied for	Received To Date	Uncollected Balance	MTD Revenue
150-6-10-00-340.010 Town Taxes	774,000.00	0.00	774,000.00	0.00	0.00
150-6-10-00-340.020 Transfers in from reserve	0.00	0.00	26,793.02	-26,793.02	26,793.02
150-6-10-00-355.005 State Aid - Highways	132,500.00	0.00	132,746.36	-246.36	0.00
150-6-10-00-355.035 Grant: VLCT garage securi	0.00	0.00	2,518.54	-2,518.54	0.00
150-6-10-00-355.040 River Rd stabilization	0.00	0.00	31,200.00	-31,200.00	0.00
150-6-10-00-355.045 Grant: Scoping study	0.00	0.00	5,399.45	-5,399.45	0.00
150-6-10-00-355.050 Grant: Bartlett Brook	0.00	0.00	16,400.00	-16,400.00	0.00
150-6-10-05-025.000 Interest income-Highway	0.00	0.00	398.25	-398.25	398.25
150-6-10-40-375.000 Highway Misc. Income	0.00	0.00	151.64	-151.64	-2,471.33
150-6-10-40-375.010 Transfers in	0.00	0.00	2,471.33	-2,471.33	2,471.33
Total Revenues	906,500.00	0.00	992,078.59	-85,578.59	27,191.27

Account/Description	Budget	Outstanding Encumbrance	Expenditures	Unencumbered Balance	MTD Expenditures
150-7-10-70 Labor and Benefits					
150-7-10-70-110.000 Gross Pay	178,000.00	0.00	165,970.55	12,029.45	10,752.50
150-7-10-70-110.010 Part Time Labor	0.00	0.00	233.00	-233.00	0.00
150-7-10-70-220.000 FICA- Social Security	10,000.00	0.00	9,486.14	513.86	589.19
150-7-10-70-220.001 MEDI-Medicare Expense	2,400.00	0.00	2,218.49	181.51	137.79
150-7-10-70-230.000 Retirement Expense	9,000.00	0.00	9,484.74	-484.74	614.31
150-7-10-70-230.010 Health Ins. - Town's Cost	35,000.00	0.00	30,250.56	4,749.44	2,628.60
150-7-10-70-230.015 Disability insurance	1,500.00	0.00	1,197.96	302.04	99.83
150-7-10-70-235.000 Drug & Alcohol Test/DOT	500.00	0.00	95.00	405.00	95.00
150-7-10-70-240.000 Protective Cloth/Supplies	500.00	0.00	0.00	500.00	0.00
Total Labor and Benefits	236,900.00	0.00	218,936.44	17,963.56	14,917.22
150-7-15-85 Insurance					
150-7-15-85-520.015 Property & Liability Ins.	16,000.00	0.00	11,776.00	4,224.00	2,191.00
150-7-15-85-520.020 Workers Compensation Ins.	13,500.00	0.00	15,054.00	-1,554.00	0.00
150-7-15-85-520.025 Unemployment Insurance	2,000.00	0.00	889.00	1,111.00	213.00
150-7-15-85-565.000 Highway, conf, training &	750.00	0.00	342.03	407.97	297.03
Total Insurance	32,250.00	0.00	28,061.03	4,188.97	2,701.03

08/20/18
11:33 am

TOWN OF POMFRET General Ledger
Trial Balance - Highway Fund
Previous Year - Period 12 Jun

9

Account/Description	Budget	Outstanding Encumbrance	Expenditures	Unencumbered Balance	MTD Expenditures
150-7-20-75 Materials					
150-7-20-75-650.000 Salt	73,000.00	0.00	62,473.87	10,526.13	0.00
150-7-20-75-650.005 Sand	54,000.00	0.00	0.00	54,000.00	0.00
150-7-20-75-650.006 Manufactured sand	0.00	0.00	13,708.85	-13,708.85	0.00
150-7-20-75-650.010 Crushed Stone	65,000.00	0.00	244,120.66	-179,120.66	4,969.95
150-7-20-75-650.015 Chloride	17,000.00	0.00	10,169.79	6,830.21	4,000.00
150-7-20-75-650.020 Cold Patch & Hot Mix	1,500.00	0.00	0.00	1,500.00	0.00
150-7-20-75-650.030 Culverts & Headwalls	7,000.00	0.00	7,429.80	-429.80	0.00
150-7-20-75-650.035 Bandrail	5,000.00	0.00	0.00	5,000.00	0.00
150-7-20-75-650.040 Signs, snow Fence & posts	12,750.00	0.00	6,565.58	6,184.42	0.00
150-7-20-75-650.045 Highway Misc.	500.00	0.00	674.94	-174.94	0.00
Total Materials	235,750.00	0.00	345,143.49	-109,393.49	8,969.95
150-7-30-80 Small Equipment					
150-7-30-80-330.000 Diesel	30,000.00	0.00	32,093.59	-2,093.59	1,938.35
150-7-30-80-330.002 Gasoline (small equip)	200.00	0.00	0.00	200.00	0.00
150-7-30-80-330.005 Diesel Exhaust Fluid	1,000.00	0.00	424.05	575.95	0.00
150-7-30-80-330.015 Shop, oil, small tools et	10,000.00	0.00	11,743.39	-1,743.39	188.63
150-7-30-80-330.020 Tires & Chains	12,000.00	0.00	18,337.42	-6,337.42	0.00
150-7-30-80-330.025 Blades, Shoes, Rake Teeth	7,000.00	0.00	4,578.44	2,421.56	0.00
150-7-30-80-330.027 Rented Equipment	1,800.00	0.00	275.00	1,525.00	0.00
150-7-30-80-330.030 Radios & Cellphones	700.00	0.00	597.89	102.11	49.84
150-7-30-80-330.040 Garage Computer & expense	100.00	0.00	0.00	100.00	0.00
Total Small Equipment	62,800.00	0.00	68,049.78	-5,249.78	2,176.82
150-7-35-05 Vehicles & Large Equip					
150-7-35-05-670 Truck 1 header					
150-7-35-05-670.010 Truck 1, maint.	0.00	0.00	536.15	-536.15	0.00
150-7-35-05-670.015 Truck 1, parts	0.00	0.00	864.59	-864.59	0.00
150-7-35-05-670.020 Truck 1, repairs	0.00	0.00	5,575.45	-5,575.45	0.00
Total Truck 1 header	0.00	0.00	6,976.19	-6,976.19	0.00
150-7-35-05-671 Truck 2 header					
150-7-35-05-671.010 Truck 2, maint	0.00	0.00	1,255.21	-1,255.21	0.00
150-7-35-05-671.015 Truck 2, parts	0.00	0.00	1,095.60	-1,095.60	0.00
150-7-35-05-671.020 Truck 2, repairs	0.00	0.00	11,339.95	-11,339.95	0.00
Total Truck 2 header	0.00	0.00	13,690.76	-13,690.76	0.00
150-7-35-05-672 Truck 3 header					
150-7-35-05-672.010 Truck 3, maint	0.00	0.00	565.62	-565.62	0.00
150-7-35-05-672.015 Truck 3, parts	0.00	0.00	666.97	-666.97	0.00
150-7-35-05-672.020 Truck 3, repairs	0.00	0.00	4,177.69	-4,177.69	0.00
Total Truck 3 header	0.00	0.00	5,410.28	-5,410.28	0.00
150-7-35-05-673 Truck 4 header					

08/20/18
11:33 am

TOWN OF POMFRET General Ledger
Trial Balance - Highway Fund
Previous Year - Period 12 Jun

10

Account/Description	Budget	Outstanding Encumbrance	Expenditures	Unencumbered Balance	MTD Expenditures
150-7-35-05-673.015 Truck 4, parts	0.00	0.00	1,568.32	-1,568.32	0.00
150-7-35-05-673.020 Truck 4, repairs	0.00	0.00	828.36	-828.36	0.00
Total Truck 4 header	0.00	0.00	2,396.68	-2,396.68	0.00
150-7-35-05-674 Truck 5 header					
Total Truck 5 header	0.00	0.00	0.00	0.00	0.00
150-7-35-05-675 Chipper Header					
Total Chipper Header	0.00	0.00	0.00	0.00	0.00
150-7-35-05-676 Excavator header					
150-7-35-05-676.010 Excavator, maint.	0.00	0.00	992.23	-992.23	0.00
150-7-35-05-676.020 Excavator, repairs	0.00	0.00	1,849.76	-1,849.76	0.00
Total Excavator header	0.00	0.00	2,841.99	-2,841.99	0.00
150-7-35-05-677 Grader header					
150-7-35-05-677.015 Grader, parts	0.00	0.00	29.46	-29.46	0.00
150-7-35-05-677.020 Grader, repairs	0.00	0.00	638.87	-638.87	0.00
Total Grader header	0.00	0.00	668.33	-668.33	0.00
150-7-35-05-678 Loader header					
150-7-35-05-678.010 Loader, maint.	0.00	0.00	1,477.27	-1,477.27	0.00
150-7-35-05-678.015 Loader, parts	0.00	0.00	1,565.05	-1,565.05	0.00
Total Loader header	0.00	0.00	3,042.32	-3,042.32	0.00
150-7-35-05-679 Tractor header					
Total Tractor header	0.00	0.00	0.00	0.00	0.00
150-7-35-05-680 Misc Large Equipment					
150-7-35-05-680.020 Mower repairs	0.00	0.00	541.97	-541.97	0.00
Total Misc Large Equipment	0.00	0.00	541.97	-541.97	0.00
150-7-35-05-685.000 Parts, Labor, Repairs	35,000.00	0.00	115.95	34,884.05	0.00
Total Vehicles & Large Equip	35,000.00	0.00	35,684.47	-684.47	0.00
150-7-40-83 Garage Building					
150-7-40-83-410.000 Garage Utilities	1,000.00	0.00	832.06	167.94	50.53
150-7-40-83-424.000 Garage Building & Grounds	8,000.00	0.00	3,140.86	4,859.14	2,066.31
150-7-40-83-530.000 Garage Telephone	400.00	0.00	456.09	-56.09	38.02
150-7-40-83-622.000 Garage electricity	1,200.00	0.00	1,128.89	71.11	85.15
150-7-40-83-624.005 Garage Fuel Oil	5,000.00	0.00	5,090.04	-90.04	0.00

08/20/18
11:33 am

TOWN OF POMFRET General Ledger
Trial Balance - Highway Fund
Previous Year - Period 12 Jun



Account/Description	Budget	Outstanding Encumbrance	Expenditures	Unencumbered Balance	MTD Expenditures
Total Garage Building	15,600.00	0.00	10,647.94	4,952.06	2,240.01
150-7-50-90 Contracts and other					
150-7-50-90-550.015 Crack Sealing	25,000.00	0.00	21,600.00	3,400.00	0.00
150-7-50-90-550.020 Tree removal	10,000.00	0.00	0.00	10,000.00	0.00
Total Contracts and other	35,000.00	0.00	21,600.00	13,400.00	0.00
150-7-50-93 Special Projects & Grants					
150-7-50-93-630.050 Stormwater Permit (annual	2,500.00	0.00	0.00	2,500.00	0.00
150-7-50-93-630.055 Garage security camera	0.00	0.00	4.65	-4.65	-279.00
150-7-50-93-630.060 July 1 2017 storm	0.00	0.00	48,711.30	-48,711.30	0.00
150-7-50-93-630.065 River Rd stabiliz Hillside	0.00	0.00	39,000.00	-39,000.00	0.00
150-7-50-93-630.070 Bartlett brook/Hillside	0.00	0.00	4,000.00	-4,000.00	0.00
150-7-50-93-630.080 Scoping Study-Holden	0.00	0.00	15,066.40	-15,066.40	2,037.00
150-7-50-93-630.085 Totman Hill Road Repairs	0.00	0.00	1,330.00	-1,330.00	0.00
150-7-50-93-630.090 Slide bank-10400 Pomf Rd	0.00	0.00	42,618.00	-42,618.00	0.00
150-7-50-93-630.095 VT DEC: Inventory grant	0.00	0.00	240.00	-240.00	240.00
Total Special Projects & Grants	2,500.00	0.00	150,970.35	-148,470.35	1,998.00
150-7-95-50 Highway Reserves					
150-7-95-50-950.000 Highway vehicle reserve	108,700.00	0.00	108,700.00	0.00	108,700.00
150-7-95-50-950.010 Highway paving reserve	142,000.00	0.00	142,000.00	0.00	142,000.00
Total Highway Reserves	250,700.00	0.00	250,700.00	0.00	250,700.00
Total Expenditures	906,500.00	0.00	1,129,793.50	-223,293.50	283,703.03
Total Highway Fund	0.00	0.00	0.00	0.00	0.00

Total Debits: 2,036,293.50 Total Credits: 2,036,293.50

08/20/18
11:29 am

TOWN OF POMFRET General Ledger
Balance Sheet Previous Year - Period 12 Jun
Highway Fund

12

Account	Last Yr Pd 12 Jun Encumbrances	Last Yr Pd 12 Jun Actual
ASSET		
150-1-00-20-000.000 Due To/From Other Funds	0.00	0.00
Total Asset	0.00	0.00
FUND BALANCE		
150-3-10-00-000.000 Fund Balance Highway	0.00	137,714.91
Total Prior Years Fund Balance	0.00	137,714.91
Fund Balance Current Year	0.00	-137,714.91
Total Fund Balance	0.00	0.00
Total Liability, Reserves, Fund Balance	0.00	0.00

08/20/18
11:30 am

TOWN OF POMFRET General Ledger
Balance Sheet Previous Year - Period 12 Jun
Highway Rainy Day Reserve

13

Account	Last Yr Pd 12 Jun Encumbrances	Last Yr Pd 12 Jun Actual
ASSET		
475-1-00-20-000.000 Due To/From Other Funds	0.00	173,740.41
Total Asset	0.00	173,740.41
FUND BALANCE		
475-3-10-00-000.000 Fund Balance	0.00	200,033.35
Total Prior Years Fund Balance	0.00	200,033.35
Fund Balance Current Year	0.00	-26,292.94
Total Fund Balance	0.00	173,740.41
Total Liability, Reserves, Fund Balance	0.00	173,740.41