

Town of Waltham
Elected Auditors' Report
January 17, 2023

In accordance with 24 V.S.A 1681-1684, we have audited the accompanying financial statements of the Town of Waltham as of June 30, 2022:

- Budget Status Report
- Balance Sheet

A professional audit of the Town's financial condition and results of operations for the fiscal year ending 6/30/20 was completed on 3/31/21. The audit concluded that the financial statements presented the Town's financial condition fairly. We recommend that the Town have a professional audit conducted for the fiscal year ending 6/30/23.

The Town began using new accounting software for FY'22, consistent with that used by many other Vermont towns. The attached reports reflect different titling and formatting than in prior years and is based on the principles of fund accounting. There is still some experience to be gained in using the system and its capabilities. In the long run, it will lead to better reporting and more efficient financial operation.

These financial statements are the responsibility of the Treasurer. We are not professional auditors. Our responsibility is to express an opinion on these financial statements based on our audit.

Our objectives were to (1) confirm if the town accounts are correct, (2) detect fraud or errors in these accounts and (3) verify the financial condition and results of operations of the town as of and for the year ended June 30, 2022.

To accomplish these objectives:

- The Treasurer was interviewed to gain an understanding of how the flow of work is processed and to assist us in completing a municipal audit checklist we used as guide for our work.
- Select board Orders for FY'22 were inspected.
- The general ledger for FY'22 was reviewed.
- Bank statements and bank reconciliations were reviewed.
- The most recent Financial Management Questionnaire prepared by the Treasurer was reviewed; it was received by the Select board at its 7/11/22 meeting.

As a result of our work, our opinion is that the financial statements referred to above present fairly, in all material respects, the financial position of the Town of Waltham as of June 30, 2022, and the results of its operations for the year then ended.

A detailed reconciliation of the Town's Fund Balances including its Unrestricted Fund Balance as of 6/30/22 is reported below.

Julia Cox, Auditor
 Jeff Glassberg, Auditor
 Jay Stetzel, Auditor

WALTHAM TOWN RESTRICTED FUNDS AND NET FUND BALANCE REPORT FOR THE FISCAL YEAR ENDED 6/30/22						
	7/1/2021 Balance	Additions	Expenditures	6/30/2022 Restricted Fund Balance	Due (to)/From General Fund	Notes
Audit Reserve Fund	2,371.16	5,960.47		8,331.63		
Buildings & Grounds	20,271.21	6,002.51	-	26,273.72		
Capital Reserve Emergency Fund	45,012.20	4.49	-	45,016.69		
Highway Paving Capital Reserve	21,125.16	30,003.52	-	51,128.68	(15,000.00)	pre-funded '23 budgeted reserve
Planning Commission Reserve	-	2,000.05	50.00	1,950.05		
Reappraisal Reserve Fund	10,190.46	1,922.02	-	12,112.48	1,921.00	timing
Records Preservation Fund	2,412.46	2,077.60	-	4,490.06	1,477.00	timing
Special Building Reserve Fund	5,131.61	0.48		5,132.09		
Sunset View Cemetery Fund	5,490.80		543.48	4,947.32		
Highway Fund - Annual Operating	-		13,433.73	(13,433.73)	(13,433.73)	FY'22 over budget expenditures
ARPA Fund	-	69,201.37		69,201.37	69,201.37	ARPA funds received and unexpended
Totals	112,005.06	117,172.51	14,027.21	215,150.36	44,165.64	
	6/30/2022	6/30/2021	6/30/2020			
Total Assets	323,455.28	267,565.94	263,786.98			
Total Restricted Fund Balance	215,150.36	112,005.29	145,221.55			
Unrestricted Fund Balance	108,304.92	155,560.65	118,565.43			
Liabilities	9,836.87	13,441.14	10,756.35			
Net Unrestricted Fund Balance	98,468.05	142,119.51	107,809.08			

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Town of Waltham General Ledger
Previous Year Pd: 12 - Budget Status Report
General

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Account	Budget	Actual	% of Budget
10-4-01 Tax Revenues			
10-4-01-01.00 Taxes	99,636.00	82,004.79	82.30%
10-4-01-01.01 State of VT Property Tax	3,500.00	0.00	0.00%
10-4-01-02.00 Delinquent taxes	0.00	6,110.42	100.00%
10-4-01-03.00 Tax Penalty	0.00	0.00	0.00%
10-4-01-04.00 Delinquent Fees and Inter	0.00	0.00	0.00%
10-4-01-05.00 Discounts Given	0.00	0.00	0.00%
Total Tax Revenues	103,136.00	88,115.21	85.44%
10-4-02 Fee Revenue			
10-4-02-01.00 Dog Licenses	1,250.00	573.50	45.88%
10-4-02-01.01 Kennel Permit	0.00	0.00	0.00%
10-4-02-03.00 Fees:Recording Fees	3,500.00	6,913.00	197.51%
10-4-02-04.00 Fees:Vault time	0.00	219.25	100.00%
10-4-02-05.00 Certified Certificate Cop	0.00	0.00	0.00%
10-4-02-06.00 Death certificate	0.00	0.00	0.00%
10-4-02-07.00 Copy fees	450.00	616.00	136.89%
10-4-02-08.00 Green Mountain Passport	0.00	12.00	100.00%
10-4-02-09.00 Hat Account	0.00	171.00	100.00%
10-4-02-10.00 Muni Fines	2,000.00	1,755.50	87.78%
10-4-02-11.00 Laminating Fee	0.00	0.00	0.00%
10-4-02-13.00 Land Posting Permit	0.00	30.00	100.00%
10-4-02-14.00 Marriage Licenses	0.00	0.00	0.00%
10-4-02-15.00 Misc. Taxes	0.00	67.69	100.00%
10-4-02-16.00 Permits	0.00	0.00	0.00%
10-4-02-17.00 Permits:Birth Certificate	0.00	0.00	0.00%
10-4-02-18.00 Vital Statistics Certific	0.00	0.00	0.00%
10-4-02-19.00 Permits:Posting Permit Fe	0.00	0.00	0.00%
10-4-02-20.00 Trailer Park License-Refu	0.00	0.00	0.00%
Total Fee Revenue	7,200.00	10,357.94	143.86%
10-4-03 Other Revenue			
10-4-03-01.00 EQ Study	200.00	200.00	100.00%
10-4-03-02.00 Hold Harmless Pymt	9,000.00	8,391.00	93.23%
Total Other Revenue	9,200.00	8,591.00	93.38%
10-4-08-01.00 CD	0.00	0.00	0.00%
10-4-08-02.00 Fire Protection Reimburse	0.00	0.00	0.00%
10-4-08-83.00 Returned Check Fee	0.00	0.00	0.00%
10-4-08-86.00 bank interest	0.00	35.98	100.00%
10-4-08-99.00 Misc. Income	0.00	53.01	100.00%
10-4-09-98.00 Transfer In	0.00	0.00	0.00%
10-4-30 Zoning Revenue			
10-4-30-01.00 Fees:Zoning Fees	250.00	1,185.00	474.00%
Total Zoning Revenue	250.00	1,185.00	474.00%
Total Revenues	119,786.00	108,338.14	90.44%

Account	Budget	Actual	% of Budget
10-5-10 Salaries & Benefits			
10-5-10-10.01 Officers Salaries	1,875.00	618.00	32.96%
10-5-10-10.04 Officers Salaries-Asst. C	0.00	0.00	0.00%
10-5-10-10.05 Delinquent Tax Collector	0.00	0.00	0.00%
10-5-10-10.06 Ballot Clerks	300.00	60.00	20.00%
10-5-10-10.07 Animal control	0.00	0.00	0.00%
10-5-10-10.08 Clerk & Treasurer:Officer	24,250.00	36,039.01	148.61%
10-5-10-11.00 Town share of Payroll Tax	2,250.00	3,197.32	142.10%
10-5-10-12.00 Insurance:Insurance-WC	210.00	157.50	75.00%
10-5-10-19.00 Seminars/Conferences	500.00	88.00	17.60%
Total Salaries & Benefits	29,385.00	40,159.83	136.67%
10-5-15 Zoning Expense			
10-5-15-10.01 Zoning	0.00	0.00	0.00%
10-5-15-10.02 Zoning:Zoning Administrat	1,500.00	1,941.25	129.42%
10-5-15-19.00 Zoning:Zoning - Milage	0.00	28.95	100.00%
10-5-15-20.00 Zoning:Zoning Books	0.00	0.00	0.00%
10-5-15-20.01 Zoning:Zoning General Exp	500.00	0.00	0.00%
10-5-15-20.02 Zoning Permits	0.00	0.00	0.00%
10-5-15-21.00 Zoning:Zoning - Postage	50.00	0.58	1.16%
10-5-15-22.00 Zoning:Zoning - Advertisi	200.00	0.00	0.00%
Total Zoning Expense	2,250.00	1,970.78	87.59%
10-5-20 Office Expense			
10-5-20-10.01 Selectboard	0.00	0.00	0.00%
10-5-20-10.02 Listers	0.00	125.66	100.00%
10-5-20-10.03 Listers Assistance	0.00	1,370.63	100.00%
10-5-20-10.04 Auditors	0.00	0.00	0.00%
10-5-20-10.05 Unknown	0.00	0.00	0.00%
10-5-20-20.00 Office Supplies and Mater	1,500.00	2,757.72	183.85%
10-5-20-20.01 Dog Licenses	600.00	535.00	89.17%
10-5-20-20.03 Dog Licenses:Dog Tags	120.00	137.02	114.18%
10-5-20-20.10 Office Equipment	500.00	0.00	0.00%
10-5-20-21.02 Postage and Delivery	500.00	815.71	163.14%
10-5-20-22.00 Advertising and Promotion	200.00	233.34	116.67%
10-5-20-27.01 Copier Rental Fee	1,500.00	1,076.55	71.77%
10-5-20-30.00 Electricity	1,000.00	1,486.17	148.62%
10-5-20-31.00 Telephone	1,225.00	1,616.78	131.98%
10-5-20-32.01 Water	0.00	0.00	0.00%
10-5-20-32.02 Water Rental	0.00	0.00	0.00%
10-5-20-32.03 Septic pump-out	500.00	1,655.00	331.00%
10-5-20-33.01 Propane	200.00	351.82	175.91%
10-5-20-33.02 VT Gas Expense	0.00	0.00	0.00%
10-5-20-40.01 Cost Tables	250.00	0.00	0.00%
10-5-20-40.02 Cost Tables:Reappraisal	0.00	0.00	0.00%
10-5-20-40.03 Dues and Subscriptions:VL	1,668.00	1,640.00	98.32%

Account	Budget	Actual	% of Budget
10-5-20-40.04 PO Box Rent	112.00	122.00	108.93%
10-5-20-41.01 Records Preservation	600.00	1,905.22	317.54%
10-5-20-41.02 Professional Fees	0.00	55.00	100.00%
10-5-20-41.03 Tax mapping	800.00	2,300.00	287.50%
10-5-20-41.04 Professional Fees:ACRP	600.00	611.16	101.86%
10-5-20-41.05 Professional Fees:Audit	3,000.00	0.00	0.00%
10-5-20-42.01 Contracts	0.00	0.00	0.00%
10-5-20-42.02 Recycling	0.00	0.00	0.00%
10-5-20-43.01 Legal and Professional Fe	1,500.00	0.00	0.00%
10-5-20-43.02 Legal Fees	1,500.00	0.00	0.00%
10-5-20-45.00 Licenses and Permits	0.00	260.00	100.00%
10-5-20-48.01 Insurance	0.00	0.00	0.00%
10-5-20-48.02 Insurance:Liability	4,000.00	1,986.00	49.65%
10-5-20-49.00 NEMRC Modules	0.00	3,048.75	100.00%
10-5-20-49.01 NEMRC Support	0.00	720.00	100.00%
10-5-20-49.02 NEMRC Training	0.00	2,187.50	100.00%
10-5-20-62.00 Maintenance	0.00	2,301.12	100.00%
10-5-20-85.00 Returned check	0.00	0.00	0.00%
10-5-20-86.00 Interest Expense	0.00	0.00	0.00%
10-5-20-95.00 Appropriations	14,501.00	14,421.00	99.45%
10-5-20-99.01 Miscellaneous	0.00	399.38	100.00%
10-5-20-99.02 Miscellaneous:Honor Roll	0.00	24.84	100.00%
10-5-20-99.03 Town Report	800.00	155.00	19.38%
Total Office Expense	37,176.00	44,298.37	119.16%
10-5-30 Public Safety			
10-5-30-41.01 Addison County Sheriff De	7,500.00	5,468.49	72.91%
10-5-30-41.02 Fire Protection	0.00	704.00	100.00%
10-5-30-41.03 Fire Protection:Contract	20,200.00	25,595.12	126.71%
10-5-30-41.04 Fire Protection:Fires	0.00	0.00	0.00%
10-5-30-41.05 VARS-Rescue	3,825.00	3,704.00	96.84%
Total Public Safety	31,525.00	35,471.61	112.52%
10-5-40 Contracted Service			
10-5-40-42.01 Lawn mowing	4,100.00	4,100.00	100.00%
10-5-40-87.01 Dues and Subscriptions:AC	600.00	0.00	0.00%
10-5-40-87.02 Dues and Subscriptions:Ad	2,000.00	2,772.83	138.64%
Total Contracted Service	6,700.00	6,872.83	102.58%
10-5-80 Other Expense			
10-5-80-41.00 General Grant Expenses	0.00	0.00	0.00%
10-5-80-62.00 Renovation Expense	0.00	0.00	0.00%
10-5-80-84.00 Reconciliation Discrepanc	0.00	0.00	0.00%
10-5-80-85.00 NSF Bank fee	0.00	18.00	100.00%
Total Other Expense	0.00	18.00	100.00%

Account	Budget	Actual	% of Budget
10-5-84 Grant Expense			
10-5-84-59.01 Grants	0.00	0.00	0.00%
10-5-84-59.02 Grants -Tax Dept	0.00	200.00	100.00%
Total Grant Expense	0.00	200.00	100.00%
10-5-90 Transfers Out			
10-5-90-91.00 Scholarship	1,000.00	1,000.00	100.00%
10-5-90-98.00 Transfer Out	0.00	11,600.00	100.00%
10-5-90-98.01 Building and Grounds Rese	3,000.00	3,000.00	100.00%
10-5-90-98.02 Highway Reserve Fund	15,000.00	15,000.00	100.00%
10-5-90-98.03 Special Building Account	0.00	748.99	100.00%
Total Transfers Out	19,000.00	31,348.99	164.99%
Total Expenditures	126,036.00	160,340.41	127.22%
Total General	-6,250.00	-52,002.27	
11-4-01-01.00 Taxes Revenue			
11-4-01-01.00 Taxes Revenue	80,750.00	80,750.00	100.00%
11-4-03 Grants Revenue			
11-4-03-01.00 State Payments	33,000.00	41,319.34	125.21%
11-4-03-02.00 State Payments:Grants:Hig	0.00	0.00	0.00%
11-4-03-03.00 Fleet Permits	800.00	660.00	82.50%
11-4-03-04.00 Culvert Repayments	0.00	0.00	0.00%
Total Grants Revenue	33,800.00	41,979.34	124.20%
11-4-08 Other Revenue			
11-4-08-01.00 Highway, Culvert Replacem	0.00	0.00	0.00%
11-4-08-02.00 Highway-gravel reimbursem	0.00	0.00	0.00%
11-4-08-03.00 Highway-gravel reimbursem	0.00	0.00	0.00%
11-4-08-04.00 Material Reimbursement	0.00	0.00	0.00%
Total Other Revenue	0.00	0.00	0.00%
11-4-09-98.00 Transfer In	0.00	0.00	0.00%
Total Revenues	114,550.00	122,729.34	107.14%
11-5-50-10.00 Administrative Work			
11-5-50-10.00 Administrative Work	400.00	865.00	216.25%
11-5-50-22.00 Advertising			
11-5-50-22.00 Advertising	0.00	9.69	100.00%
11-5-50-33.00 Heating Oil			
11-5-50-33.00 Heating Oil	0.00	0.00	0.00%
11-5-50-40.00 State Permit for Ditching			
11-5-50-40.00 State Permit for Ditching	500.00	500.00	100.00%
11-5-50-42.01 Brush Cutting			
11-5-50-42.01 Brush Cutting	5,000.00	0.00	0.00%
11-5-50-42.02 Roadside Mowing			
11-5-50-42.02 Roadside Mowing	3,500.00	4,155.00	118.71%
11-5-50-42.03 Tree Cutting			
11-5-50-42.03 Tree Cutting	5,000.00	45.00	0.90%
11-5-50-52.00 Equipment & Maintenance			
11-5-50-52.00 Equipment & Maintenance	0.00	397.00	100.00%
11-5-50-59.01 Grant Expenses			
11-5-50-59.01 Grant Expenses	0.00	170.28	100.00%

Town of Waltham General Ledger
 Previous Year Pd: 12 - Budget Status Report
 Highway

Account	Budget	Actual	Actual % of Budget
11-5-50-59.02 Highway Reimbursable expe	0.00	0.00	0.00%
11-5-50-59.03 Highway Grants Town Share	0.00	0.00	0.00%
11-5-50-60.00 General Maintenance	0.00	9,544.11	100.00%
11-5-50-60.01 General Road Work	5,000.00	4,642.50	92.85%
11-5-50-60.02 Road Work	0.00	0.00	0.00%
11-5-50-60.03 Road Work Projects	0.00	0.00	0.00%
11-5-50-60.04 Beaver Pond	500.00	0.00	0.00%
11-5-50-60.05 Burnham Road	300.00	202.50	67.50%
11-5-50-60.06 Crosby Heights	3,000.00	674.10	22.47%
11-5-50-60.07 Culverts	4,000.00	7,163.60	179.09%
11-5-50-60.08 Green St	1,000.00	0.00	0.00%
11-5-50-60.09 Maple Street	1,000.00	0.00	0.00%
11-5-50-60.10 Middlebrook Road	2,000.00	25,630.00	1,281.50%
11-5-50-60.11 Plank Rd	1,000.00	0.00	0.00%
11-5-50-60.12 Route 66	5,000.00	4,937.15	98.74%
11-5-50-60.13 Ditching	0.00	74.29	100.00%
11-5-50-60.14 General Road Work	0.00	3,782.50	100.00%
11-5-50-60.15 Road Work, culvert replac	2,000.00	3,698.38	184.92%
11-5-50-60.16 Road Work-Winter Roads	0.00	2,335.00	100.00%
11-5-50-60.17 Winter Roads	45,000.00	36,919.50	82.04%
11-5-50-61.01 Highway Misc.Materials	0.00	205.39	100.00%
11-5-50-61.02 Signs (replacements)	500.00	1,319.29	263.86%
11-5-50-62.01 Green-Up	350.00	435.00	124.29%
11-5-50-62.02 Storm Clean-Up	0.00	1,180.00	100.00%
11-5-50-63.00 Chloride	3,500.00	0.00	0.00%
11-5-50-64.01 Gravel	2,000.00	923.20	46.16%
11-5-50-64.02 Hauling Gravel Stockpile	0.00	0.00	0.00%
11-5-50-65.01 Paving	0.00	0.00	0.00%
11-5-50-65.02 Cold Patch	0.00	0.00	0.00%
11-5-50-65.03 Paving Bid	0.00	0.00	0.00%
11-5-50-65.04 Crack Sealing	2,500.00	0.00	0.00%
11-5-50-66.00 Salt	15,000.00	22,714.59	151.43%
11-5-50-67.01 Highway Sand Pile Cover	0.00	0.00	0.00%
11-5-50-67.02 Sand Pile	0.00	0.00	0.00%
11-5-50-67.03 Site Prep/Move Sand	0.00	0.00	0.00%
11-5-50-67.04 Winter Sand	5,000.00	3,640.00	72.80%
11-5-50-67.05 Winter Sand:Hauling Winte	1,500.00	0.00	0.00%
11-5-90-98.00 Transfer Out	0.00	0.00	0.00%
Total Expenditures	114,550.00	136,163.07	118.87%
Total Highway	0.00	-13,433.73	
20-4 Audit Reserves			
20-4-08-86.00 Bank Interest	0.00	0.47	100.00%
20-4-09-98.00 Transfer In	0.00	6,000.00	100.00%
Total Audit Reserves	0.00	6,000.47	100.00%
Total Revenues	0.00	6,000.47	100.00%

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Town of Waltham General Ledger
Previous Year Pd: 12 - Budget Status Report
Audit Reserve

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Owner

Account	Budget	Actual	% of Budget
20-5-20-87.00 Bank Fees	0.00	40.00	100.00%
20-5-90-98.00 Transfer Out	0.00	0.00	0.00%
Total Expenditures	0.00	40.00	100.00%
Total Audit Reserve	0.00	5,960.47	
21-4-08-86.00 Bank Interest	0.00	2.51	100.00%
21-4-09-98.00 Transfer In	0.00	6,000.00	100.00%
Total Revenues	0.00	6,002.51	100.00%
21-5-90-98.00 Transfer Out	0.00	0.00	0.00%
Total Expenditures	0.00	0.00	0.00%
Total Buildings/Grounds Res	0.00	6,002.51	
22-4-08-86.00 Bank Interest	0.00	4.49	100.00%
22-4-09-98.00 Transfer In	0.00	0.00	0.00%
Total Revenues	0.00	4.49	100.00%
22-5-90-98.00 Transfer Out	0.00	0.00	0.00%
Total Expenditures	0.00	0.00	0.00%
Total Capital Emg Res	0.00	4.49	
23-4-08-86.00 Bank Interest	0.00	3.52	100.00%
23-4-09-98.00 Transfer In	0.00	15,000.00	100.00%
Total Revenues	0.00	15,003.52	100.00%
23-5-90-98.00 Transfer Out	0.00	0.00	0.00%
Total Expenditures	0.00	0.00	0.00%
Total Paving Res	0.00	15,003.52	
24-4-03-01.00 State Payments:Reappraisa	0.00	1,921.00	100.00%
24-4-08-86.00 Bank Interest	0.00	1.02	100.00%
24-4-09-98.00 Transfer In	0.00	0.00	0.00%
Total Revenues	0.00	1,922.02	100.00%

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Town of Waltham General Ledger
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Reappraisal Res

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Account	Budget	Actual	% of Budget
24-5-90-98.00 Transfer Out	0.00	0.00	0.00%
Total Expenditures	0.00	0.00	0.00%
Total Reappraisal Res	0.00	1,922.02	
25-4-02-02.01 Fees:Preservation Fees	0.00	2,077.00	100.00%
25-4-08-86.00 Bank Interest	0.00	0.60	100.00%
25-4-09-98.00 Transfer In	0.00	0.00	0.00%
Total Revenues	0.00	2,077.60	100.00%
25-5-90-98.00 Transfer Out	0.00	0.00	0.00%
Total Expenditures	0.00	0.00	0.00%
Total Preservation Res	0.00	2,077.60	
26-4-08-86.00 Bank Interest	0.00	0.48	100.00%
26-4-09-98.00 Transfer In	0.00	0.00	0.00%
Total Revenues	0.00	0.48	100.00%
26-5-90-98.00 Transfer Out	0.00	0.00	0.00%
Total Expenditures	0.00	0.00	0.00%
Total Special Building Res	0.00	0.48	
27-4-03-01.00 Grant Income	0.00	69,201.37	100.00%
Total Revenues	0.00	69,201.37	100.00%
Total ARPA	0.00	69,201.37	
28-4-08-86.00 Bank Interest	0.00	0.05	100.00%
28-4-09-98.00 Transfer In	0.00	2,000.00	100.00%
Total Revenues	0.00	2,000.05	100.00%
28-5-90-98.00 Transfer Out	0.00	0.00	0.00%
Total Expenditures	0.00	0.00	0.00%
Total Planning Commission Res	0.00	2,000.05	

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Town of Waltham General Ledger
Previous Year Pd: 12 - Budget Status Report
Planning Commission Res

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Owner

Account	Budget	Actual	% of Budget
30-4-02-01.00 Cemetery Income	0.00	0.00	0.00%
30-4-02-02.00 Burial Permit	0.00	0.00	0.00%
30-4-02-03.00 Cemetery Plot Sales	0.00	0.00	0.00%
30-4-02-04.00 Markers	0.00	0.00	0.00%
30-4-08-86.00 Bank Interest	0.00	0.52	100.00%
30-4-09-98.00 Transfer In	0.00	0.00	0.00%
Total Revenues	0.00	0.52	100.00%
30-5-30-01.00 Cemetery	0.00	0.00	0.00%
30-5-30-01.01 Cemetery Membership	0.00	0.00	0.00%
30-5-30-42.00 Cemetery mowing	0.00	0.00	0.00%
30-5-30-62.00 Cemetery Repairs, Etc.	0.00	544.00	100.00%
30-5-90-98.00 Transfer Out	0.00	0.00	0.00%
Total Expenditures	0.00	544.00	100.00%
Total Cemetery	0.00	-543.48	
Total All Funds	-6,250.00	36,193.03	

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Town of Waltham General Ledger
Balance Sheet Previous Year - Period 12 Jun
General

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Owner

Account	Last Yr Pd 12 Jun Actual
ASSET	
10-1-00-01.00 Town of Waltham	0.00
10-1-00-01.01 General Checking	152,470.49
10-1-00-01.10 Savings	0.00
10-1-00-01.11 Middlebury National Bank	0.00
10-1-00-01.12 cd bank	0.00
10-1-00-01.20 Merchants Bank Debit Bus.	0.00
10-1-00-01.22 Community Bank N.A.	0.00
10-1-00-01.99 Due To/From Other Funds	-44,165.57
10-1-00-02.01 Delinquent Taxes Receivab	0.00
10-1-00-02.10 Accounts Receivable	0.00
Total Asset	108,304.92
LIABILITY	
10-2-00-01.00 Accounts Payable	0.00
10-2-00-01.01 Federal-Payroll Withholdi	4,441.24
10-2-00-01.02 SWT	450.11
10-2-00-01.03 State refund of tax money	0.00
10-2-00-02.01 Accrued Wages	0.00
10-2-00-03.00 Bank Recon items	1,181.60
10-2-01-01.01 Prepaid Taxes	3,293.92
10-2-05-01.01 Green Mountain Passport	0.00
10-2-05-01.02 Property Transfer Tax	0.00
10-2-05-01.03 VT State-Marriage	-50.00
10-2-05-01.04 VT State Treasurer	0.00
10-2-05-01.10 Dog Licenses:Animal Licen	520.00
Total Liability	9,836.87
FUND BALANCE	
10-3-00-01.00 Fund Balance	150,470.32
Total Prior Years Fund Balance	150,470.32
Fund Balance Current Year	-52,002.27
Total Fund Balance	98,468.05
Total Liability, Reserves, Fund Balance	108,304.92

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Town of Waltham General Ledger
Balance Sheet Previous Year - Period 12 Jun
Highway

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Owner

Account	Last Yr Pd 12 Jun Actual
ASSET	
11-1-00-01.01 Highway checking	0.00
11-1-00-01.02 Town of Waltham:McKnight	0.00
11-1-00-01.99 Due To/From Other Funds	-13,433.73
Total Asset	-13,433.73
LIABILITY	
11-2-00-01.00 Accounts Payable	0.00
Total Liability	0.00
FUND BALANCE	
11-3-00-01.00 Fund Balance	0.00
Total Prior Years Fund Balance	0.00
Fund Balance Current Year	-13,433.73
Total Fund Balance	-13,433.73
Total Liability, Reserves, Fund Balance	-13,433.73

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Town of Waltham General Ledger
Balance Sheet Previous Year - Period 12 Jun
Audit Reserve

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Owner

Account	Last Yr Pd 12 Jun Actual
<hr/>	
ASSET	
20-1-00-01.01 Audit Reserve Fund	8,331.63
20-1-00-01.99 Due To/From Other Funds	0.00
Total Asset	8,331.63
<hr/>	
LIABILITY	
20-2-00-01.00 Accounts Payable	0.00
Total Liability	0.00
<hr/>	
FUND BALANCE	
20-3-00-01.00 Fund Balance	2,371.16
Total Prior Years Fund Balance	2,371.16
<hr/>	
Fund Balance Current Year	5,960.47
Total Fund Balance	8,331.63
<hr/>	
Total Liability, Reserves, Fund Balance	8,331.63
<hr/>	

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Town of Waltham General Ledger
Balance Sheet Previous Year - Period 12 Jun
Buildings/Grounds Res

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Owner

Account	Last Yr Pd 12 Jun Actual
ASSET	
21-1-00-01.01 Buildings Grounds Reserve	26,273.72
21-1-00-01.99 Due To/From Other Funds	0.00
Total Asset	26,273.72
LIABILITY	
21-2-00-01.00 Accounts Payable	0.00
Total Liability	0.00
FUND BALANCE	
21-3-00-01.00 Fund Balance	20,271.21
Total Prior Years Fund Balance	20,271.21
Fund Balance Current Year	6,002.51
Total Fund Balance	26,273.72
Total Liability, Reserves, Fund Balance	26,273.72

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Town of Waltham General Ledger
Balance Sheet Previous Year - Period 12 Jun
Capital Emg Res

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Owner

Account	Last Yr Pd 12 Jun Actual
ASSET	
22-1-00-01.01 Capital Reserve Emergency	45,016.69
22-1-00-01.99 Due To/From Other Funds	0.00
Total Asset	45,016.69
LIABILITY	
22-2-00-01.00 Accounts Payable	0.00
Total Liability	0.00
FUND BALANCE	
22-3-00-01.00 Fund Balance	45,012.20
Total Prior Years Fund Balance	45,012.20
Fund Balance Current Year	4.49
Total Fund Balance	45,016.69
Total Liability, Reserves, Fund Balance	45,016.69

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Town of Waltham General Ledger
Balance Sheet Previous Year - Period 12 Jun
Paving Res

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Owner

Account	Last Yr Pd 12 Jun Actual
ASSET	
23-1-00-01.01 Highway Paving Reserve Fu	51,128.68
23-1-00-01.99 Due To/From Other Funds	-15,000.00
Total Asset	36,128.68
LIABILITY	
23-2-00-01.00 Accounts Payable	0.00
Total Liability	0.00
FUND BALANCE	
23-3-00-01.00 Fund Balance	21,125.16
Total Prior Years Fund Balance	21,125.16
Fund Balance Current Year	15,003.52
Total Fund Balance	36,128.68
Total Liability, Reserves, Fund Balance	36,128.68

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Town of Waltham General Ledger
Balance Sheet Previous Year - Period 12 Jun
Reappraisal Res

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Owner

Account	Last Yr Pd 12 Jun Actual
ASSET	
24-1-00-01.01 Reappraisal Reserve Fund	10,191.58
24-1-00-01.99 Due To/From Other Funds	1,921.00
Total Asset	12,112.58
LIABILITY	
24-2-00-01.00 Accounts Payable	0.00
Total Liability	0.00
FUND BALANCE	
24-3-00-01.00 Fund Balance	10,190.56
Total Prior Years Fund Balance	10,190.56
Fund Balance Current Year	1,922.02
Total Fund Balance	12,112.58
Total Liability, Reserves, Fund Balance	12,112.58

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Town of Waltham General Ledger
Balance Sheet Previous Year - Period 12 Jun
Preservation Res

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Owner

Account	Last Yr Pd 12 Jun Actual
ASSET	
25-1-00-01.01 Records Preservation Fund	3,013.06
25-1-00-01.99 Due To/From Other Funds	1,477.00
Total Asset	4,490.06
LIABILITY	
25-2-00-01.00 Accounts Payable	0.00
Total Liability	0.00
FUND BALANCE	
25-3-00-01.00 Fund Balance	2,412.46
Total Prior Years Fund Balance	2,412.46
Fund Balance Current Year	2,077.60
Total Fund Balance	4,490.06
Total Liability, Reserves, Fund Balance	4,490.06

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Town of Waltham General Ledger
Balance Sheet Previous Year - Period 12 Jun
Special Building Res

Page 1 of 1
Owner

Account	Last Yr Pd 12 Jun Actual
ASSET	
26-1-00-01.01 Special Building Reserve	5,132.09
26-1-00-01.99 Due To/From Other Funds	0.00
Total Asset	5,132.09
LIABILITY	
26-2-00-01.00 Accounts Payable	0.00
Total Liability	0.00
FUND BALANCE	
26-3-00-01.00 Fund Balance	5,131.61
Total Prior Years Fund Balance	5,131.61
Fund Balance Current Year	0.48
Total Fund Balance	5,132.09
Total Liability, Reserves, Fund Balance	5,132.09

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Town of Waltham General Ledger
Balance Sheet Previous Year - Period 12 Jun
ARRA

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Owner

Account	Last Yr Pd 12 Jun Actual
ASSET	
27-1-00-01.99 Due To/From Other Funds	69,201.37
Total Asset	69,201.37
LIABILITY	
27-2-00-01.00 Accounts Payable	0.00
Total Liability	0.00
FUND BALANCE	
27-3-00-01.00 Fund Balance	0.00
Total Prior Years Fund Balance	0.00
Fund Balance Current Year	69,201.37
Total Fund Balance	69,201.37
Total Liability, Reserves, Fund Balance	69,201.37

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Town of Waltham General Ledger
Balance Sheet Previous Year - Period 12 Jun
Planning Commision Res

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Owner

Account	Last Yr Pd 12 Jun Actual

ASSET	
28-1-00-01.01 Planning Commision Res	1,950.05
28-1-00-01.99 Due To/From Other Funds	0.00

Total Asset	1,950.05
	=====
FUND BALANCE	
28-3-00-01.00 Fund Balance	-50.00

Total Prior Years Fund Balance	-50.00

Fund Balance Current Year	2,000.05

Total Fund Balance	1,950.05

Total Liability, Reserves, Fund Balance	1,950.05
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Town of Waltham General Ledger
Balance Sheet Previous Year - Period 12 Jun
Cemetery

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Owner

Account	Last Yr Pd 12 Jun Actual

ASSET	
30-1-00-01.01 Sunset View Cemetery Fund	4,947.32
30-1-00-01.02 Sunset View Cemetery	0.00
30-1-00-01.99 Due To/From Other Funds	-0.07

Total Asset	4,947.25
	=====
LIABILITY	
30-2-00-01.00 Accounts Payable	0.00

Total Liability	0.00

FUND BALANCE	
30-3-00-01.00 Fund Balance	5,490.73

Total Prior Years Fund Balance	5,490.73

Fund Balance Current Year	-543.48

Total Fund Balance	4,947.25

Total Liability, Reserves, Fund Balance	4,947.25
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