REVIEWED
By Sarah Duffy at 3:04 pm, May 14, 2014

Reconcilliation of Accounts Receivable and Rental Registry
As of May 14, 2014

Account Numaber	Account Name	Balance per GL	Balance per AR	Variance
100-1-10-00-153.01	Accounts Receivable	29,709.54	29,641.24	68.30
100-1-20-20-153.01	AR - Inspection Fees	4,571.70	4,640.00	(68.30)
100-1-10-00-153.01	Accounts Receivable	34,281.24	34,281.24	-
100-2-10-00-421.00	A/R Overpayments	-	-	-
100-1-10-00-140.00	AR Schools	6,892.50	6,892.50	-
100-1-30-10-140.00	Town Recreation	-	-	-
100-1-00-00-153.01	Accounts Receivable	-	-	-
200-1-42-00-150.00	Accounts Receivable	-	-	-
210-1-43-00-150.00	Accounts Receivable	377.50	377.50	-

General Fund

Account	Curr Yr Pd 11 May Encumbrances	Curr Yr Pd 11 May Actual
ASSET		
100-1-00-00-130.00 Due To/From Other Funds	0.00	-3,724,733.35
100-1-00-00-200.00 HSA - Loan Repayment	0.00	4,482.40
100-1-10-00-101.00 General Fund Checking	0.00	3,582,657.52
100-1-10-00-102.06 Petty Cash - Drawer	0.00	500.00
100-1-10-00-110.00 MM Bank of New York	0.00	55,712.47
100-1-10-00-110.01 MM - GF Reserves	0.00	1,050,405.65
100-1-10-00-110.03 MM Interest	0.00	18,707.88
100-1-10-00-120.01 Taxes Receivable	0.00	1,875,496.24
100-1-10-00-120.02 Del Tax Receivable	0.00	62,724.63
100-1-10-00-120.03 Penalties On Taxes Recv	0.00	3,659.03
100-1-10-00-120.04 Interest On Taxes Rec	0.00	22,231.62
100-1-10-00-120.05 Legal Fees - Taxes Rec	0.00	2,388.89
100-1-10-00-122.00 Est Uncoll Del Prop Taxes	0.00	-31,000.00
100-1-10-00-140.00 A/R Schools	0.00	6,892.50
100-1-10-00-153.01 Accounts Receivable	0.00	29,709.54
100-1-10-00-153.03 COBRA Receivable	0.00	265.69
100-1-10-00-180.00 Prepaid UI Expense	0.00	3,167.31
100-1-10-00-180.02 Prepaid Insurance	0.00	53,150.30
100-1-10-00-180.06 Prepaid Health Ins	0.00	-542.13
100-1-10-00-180.07 Prepaid Dental Ins	0.00	1,010.71
100-1-10-00-180.08 Prepaid Vision Ins	0.00	108.42
100-1-20-10-101.00 Cash Forfeiture Account	0.00	2,766.39
100-1-20-10-101.03 Coin Account	0.00	1,500.00
100-1-20-20-153.01 A/R - Inspection Fees	0.00	4,571.70
100-1-30-10-102.00 Petty Cash - Rec	0.00	100.00
100-1-40-00-171.00 PW Inventory	0.00	9,950.80
Total Asset	**0.00**	**3,035,884.21**
LIABILITY		
100-2-00-00-421.00 Accounts Payable	0.00	63,471.46
100-2-00-00-471.12 FSA Payable	0.00	-16.00
100-2-10-00-410.01 Due To School - Taxes	0.00	1,330,997.72
100-2-10-00-410.02 State Fees	0.00	175.00
100-2-10-00-420.00 Tax Credit Payable	0.00	14,865.73
100-2-10-00-421.05 Choice Care Card Payable	0.00	-537.66
100-2-10-00-481.15 Deferred Property Taxes	0.00	238,000.00
100-2-20-10-481.13 DefRev-Court House Prkng	0.00	3,500.00
100-2-20-20-421.00 Due to Firefighters	0.00	18,000.00
100-2-90-00-410.00 Due To Library	0.00	49,993.75
100-2-90-00-410.02 Lib. PRIAC Contribution	0.00	6,801.69
Total Liability	**0.00**	**1,725,251.69**

FUND BALANCE

Account	Curr Yr Pd 11 May Encumbrances	Curr Yr Pd 11 May Actual
100-3-00-00-770.00 Fund Balance	0.00	931,533.34
Total Prior Years Fund Balance	**0.00**	**931,533.34**
Fund Balance Current Year	0.00	379,099.18
Total Fund Balance	**0.00**	**1,310,632.52**
Total Liability,Reserves,Fund Balance	**0.00**	**3,035,884.21**

Water Fund

Account	Curr Yr Pd 11 May Encumbrances	Curr Yr Pd 11 May Actual
ASSET		
200-1-00-00-130.00 Due To/From General Fund	0.00	1,351,963.32
200-1-42-00-110.00 MM - Water Reserves	0.00	617,724.43
200-1-42-00-110.03 MM Interest - Water	0.00	5,109.56
200-1-42-00-120.00 Unbilled Revenue	0.00	87,477.18
200-1-42-00-122.00 Est Uncoll Del Water	0.00	-7,000.00
200-1-42-00-153.00 Water Billing Rec.	0.00	73,564.74
200-1-42-00-171.00 Inventory - Chemicals	0.00	19,376.80
200-1-42-00-210.00 Land	0.00	155,000.00
200-1-42-00-210.01 Water System & Impr.	0.00	7,261,331.26
200-1-42-00-230.00 Buildings & Improvements	0.00	57,058.10
200-1-42-00-231.00 Accumulated Depreciation	0.00	-3,879,437.61
200-1-42-00-240.00 Machinery & Equipment	0.00	1,197,987.81
200-1-42-00-250.01 WIP-Fairfax Dam	0.00	1,046,575.04
200-1-42-00-250.02 WIP-Water System Mapping	0.00	54,655.00
200-1-42-00-250.03 WIP-Streetscape	0.00	364,452.88
Total Asset	**0.00**	**8,405,838.51**
LIABILITY		
200-2-42-00-421.01 Water Credits Payable	0.00	7,408.40
200-2-42-00-455.00 Accrued Interest	0.00	18,895.88
200-2-42-00-461.01 Accrued Vacation	0.00	25,243.35
200-2-42-00-461.02 Accrued Comp Time	0.00	23.99
200-2-42-00-461.03 Accrued Sick Time	0.00	31,688.97
200-2-42-00-521.00 Note Payable -Fairfax Dam	0.00	1,165,677.15
200-2-42-00-521.01 Note Payable - USDA	0.00	3,504,594.26
200-2-42-00-521.03 Note Payable - Single Axe	0.00	28,123.45
200-2-42-00-521.04 Note Payable - Mini ex	0.00	16,994.50
Total Liability	**0.00**	**4,798,649.95**
FUND BALANCE		
200-3-00-00-770.00 Net Assets	0.00	3,325,888.17
Total Prior Years Fund Balance	**0.00**	**3,325,888.17**
Fund Balance Current Year	0.00	281,300.39
Total Fund Balance	**0.00**	**3,607,188.56**
Total Liability,Reserves,Fund Balance	**0.00**	**8,405,838.51**

Sewer Fund

Account	Curr Yr Pd 11 May Encumbrances	Curr Yr Pd 11 May Actual
ASSET		
210-1-00-00-130.00 Due To/From General Fund	-0.03	1,144,252.52
210-1-43-00-110.00 MM - WW Reserves	0.00	568,227.64
210-1-43-00-110.03 MM Interest - WW	0.00	3,767.54
210-1-43-00-120.00 Unbilled Revenue	0.00	147,607.05
210-1-43-00-122.00 Est Uncoll Del Sewer	0.00	-7,500.00
210-1-43-00-150.00 Accounts Receivable	0.00	377.50
210-1-43-00-151.00 Gerbode Receivable	0.00	11,834.13
210-1-43-00-153.00 Sewer Billing Recv	0.00	89,334.20
210-1-43-00-171.00 Inventory - Chemicals	0.00	12,275.00
210-1-43-00-210.00 Land	0.00	47,012.00
210-1-43-00-230.01 Buildings & Improvements	0.00	10,089,345.07
210-1-43-00-231.00 Accumulated Depreciation	0.00	-9,975,619.08
210-1-43-00-240.00 Infrastructure	0.00	11,770,506.76
210-1-43-00-240.02 Vehicles	0.00	184,145.54
210-1-43-00-240.03 Machinery & Equipment	0.00	1,268,692.03
210-1-43-00-250.02 WIP-Upgrade Phase II	0.00	18,865.00
210-1-43-00-250.03 WIP-Streetscape	0.00	364,452.88
Total Asset	**-0.03**	**15,737,575.78**
LIABILITY		
210-2-43-00-450.00 Refinanced LOC - PTC	0.00	104,506.65
210-2-43-00-455.00 Accrued Interest	0.00	64,705.75
210-2-43-00-461.02 Accrued Vacation	0.00	41,657.43
210-2-43-00-461.03 Accrued Comp Time	0.00	2,924.57
210-2-43-00-461.04 Accrued Sick Time	0.00	54,567.35
210-2-43-00-521.00 Note Payable	0.00	16,994.50
210-2-43-00-521.03 N/P Single Axle	0.00	28,123.45
210-2-43-00-521.04 RF1-112	0.00	154,452.03
210-2-43-00-521.05 RF1-129	0.00	11,677.73
210-2-43-00-521.07 AR1-008	0.00	1,360,810.46
210-2-43-00-521.08 RF1-136	0.00	2,358,113.13
210-2-43-00-521.09 RF1-170-1	0.00	48,510.00
Total Liability	**0.00**	**4,247,043.05**
FUND BALANCE		
210-3-00-00-770.00 Net Assets	0.00	11,134,152.76
Total Prior Years Fund Balance	**0.00**	**11,134,152.76**
Fund Balance Current Year	-0.03	356,379.97
Total Fund Balance	**-0.03**	**11,490,532.73**

Account	Curr Yr Pd 11 May Encumbrances	Curr Yr Pd 11 May Actual
Total Liability,Reserves,Fund Balance	**-0.03**	**15,737,575.78**

Receivables as of / / -- Customer Detail

Account		Current	Over 30	Over 60	Over 90	Over 120	Total
11063177-	MADDEN PAUL L MADDEN VANASSA S	3.18	3.18	3.18	3.18	272.90	285.62
11063211-	NEEDLEMAN MARK A & HEATHER N PECK	6.72	6.72	6.72	6.72	571.60	598.48
14005081-	MAKAREWICZ ROBERT	8.40	8.40	8.40	8.40	714.50	748.10
14011033-	Kyle Fersing Tamara Fersing	200.00	0.00	0.00	0.00	0.00	200.00
14031056-	John McKenzie	100.00	0.00	0.00	0.00	0.00	100.00
22062069-	Tony Nichols Kim Nichols	1.50	1.50	1.50	1.50	103.00	109.00
23049201-	Ross Arsenault	6.72	6.72	6.72	6.72	571.60	598.48
23055119-	JUSTICE DAVID	3.36	3.36	3.36	3.36	285.80	299.24
23062051-	David Justice	3.36	3.36	3.36	3.36	239.36	252.80
25079257-	Honora Bechard	300.00	0.00	0.00	0.00	0.00	300.00
25079259-	Honora Bechard	100.00	0.00	0.00	0.00	0.00	100.00
26018010-	Keith Taruski	1,100.00	0.00	0.00	0.00	0.00	1,100.00
26053010-	Lori Lamos	3.36	3.36	3.36	3.36	285.80	299.24
26079098-	Mary Ritchie David Ritchie	400.00	0.00	0.00	0.00	0.00	400.00
		2,236.60	36.60	36.60	36.60	3,044.56	5,390.96

Receivables as of / / -- Code Summary

Code		Current	Over 30	Over 60	Over 90	Over 120	Total
INT	Interest	36.60	36.60	36.60	36.60	604.56	750.96
PEN	Late Payment Penalty	0.00	0.00	0.00	0.00	240.00	240.00
RR00	Inspection Fee Per Rental Dwelling	0.00	0.00	0.00	0.00	1,900.00	1,900.00
RR01	1	2,000.00	0.00	0.00	0.00	300.00	2,300.00
RR03	PHSO - 5L	100.00	0.00	0.00	0.00	0.00	100.00
RR04	NEC - 1	100.00	0.00	0.00	0.00	0.00	100.00
		2,236.60	36.60	36.60	36.60	3,044.56	5,390.96

Receivables as of / / -- AR Account Summary

Account	Current	Over 30	Over 60	Over 90	Over 120	Total
100-1-10-00-153.01	36.60	36.60	36.60	36.60	604.56	750.96
100-1-20-20-153.01	2,200.00	0.00	0.00	0.00	2,440.00	4,640.00
	2,236.60	36.60	36.60	36.60	3,044.56	5,390.96

Receivables as of / / -- Customer Detail

Account		Current	Over 30	Over 60	Over 90	Over 120	Total
70010000-	Hard'ack Attn: Chris Heald, via em	12,349.68	0.00	0.00	0.00	0.00	12,349.68
70010035-	Hartigan Company (Septic Service)	340.00	0.00	0.00	0.00	0.00	340.00
70010045-	Senesac Septic & Sewer	6.60	6.60	6.60	6.60	479.60	506.00
79991004-	St Albans Town Educational Center	7,260.86	0.00	0.00	0.00	0.00	7,260.86
79991020-	Kevin Smith's Sports Connection	0.00	625.00	0.00	0.00	0.00	625.00
79991049-	St Albans Free Library C/O MaryPat	1,962.78	0.00	0.00	0.00	0.00	1,962.78
80010027-	Franklin Central Supervisory Union	7,817.50	925.00	0.00	0.00	0.00	8,742.50
80010028-	Complete Septic	37.50	0.00	0.00	0.00	0.00	37.50
80010122-	Dickinson & Branon	0.00	500.00	0.00	0.00	0.00	500.00
80010136-	Edwin Tesheep	0.50	0.50	0.50	0.50	34.00	36.00
80010139-	Jonathon Beyor	5.30	5.30	5.30	5.30	358.30	379.50
80010141-	Stephanie Maxon	4.40	4.40	4.40	4.40	297.40	315.00
80010142-	Maria Sinclair	1.99	1.99	1.99	1.99	132.50	140.46
80010146-	John W. Phillips	2,965.00	0.00	0.00	0.00	0.00	2,965.00
		32,752.11	2,068.79	18.79	18.79	1,301.80	36,160.28

Receivables as of / / -- Code Summary

Code		Current	Over 30	Over 60	Over 90	Over 120	Total
BRENT	Barlow Lease Agreement	925.00	925.00	0.00	0.00	0.00	1,850.00
CCKF	Recording Fee	0.00	0.00	0.00	0.00	10.00	10.00
DOG	Dog License	0.00	0.00	0.00	0.00	8.00	8.00
HWER	Hard'ack Labor	12,349.68	0.00	0.00	0.00	0.00	12,349.68
INT	Interest	18.79	18.79	18.79	18.79	50.30	125.46
ISF	Returned Check Fee	0.00	0.00	0.00	0.00	25.00	25.00
LIB	Library Expense Reimbursement	1,962.78	0.00	0.00	0.00	0.00	1,962.78
PWEX	Excavating	2,965.00	0.00	0.00	0.00	502.50	3,467.50
PWSA	PW Misc Sales & Permits	0.00	0.00	0.00	0.00	60.00	60.00
RECDC	Overdue Rec Fees - Day Camp	0.00	0.00	0.00	0.00	353.00	353.00
RECSP	St. Albans Rec. Dept. Premiere Spo	0.00	1,125.00	0.00	0.00	0.00	1,125.00
RECST	Overdue Rec Fees - Swim Team	0.00	0.00	0.00	0.00	293.00	293.00
SRO	School Resource Officer	6,892.50	0.00	0.00	0.00	0.00	6,892.50
SRO2	SRO - SATEC	7,260.86	0.00	0.00	0.00	0.00	7,260.86
SSER	Sewer services	377.50	0.00	0.00	0.00	0.00	377.50
		32,752.11	2,068.79	18.79	18.79	1,301.80	36,160.28

Receivables as of / / -- AR Account Summary

Account	Current	Over 30	Over 60	Over 90	Over 120	Total
100-1-10-00-140.00	6,892.50	0.00	0.00	0.00	0.00	6,892.50
100-1-10-00-153.01	25,482.11	2,068.79	18.79	18.79	1,301.80	28,890.28
210-1-43-00-150.00	377.50	0.00	0.00	0.00	0.00	377.50
	32,752.11	2,068.79	18.79	18.79	1,301.80	36,160.28