

BALANCE SHEET - GOVERNMENTAL FUNDS

MODIFIED CASH BASIS
DECEMBER 31, 2019

	Major Funds		Other Governmental Funds	Total Governmental Funds
	General Fund	Capital Fund		
ASSETS				
Cash and cash equivalents	\$ 5,096,982	\$ 1,846,232	\$ 0	\$ 6,943,214
Cash and cash equivalents - restricted	14,760	401,234	23,508	439,502
Investments - restricted	0	0	74,817	74,817
Due from other funds	16,722	0	7,568	24,290
Total assets	<u>\$ 5,128,464</u>	<u>\$ 2,247,466</u>	<u>\$ 105,893</u>	<u>\$ 7,481,823</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Due to State of Vermont	\$ 3,331,246	\$ 0	\$ 0	\$ 3,331,246
Due to School District	1,468,155	0	0	1,468,155
Prepayment of unbilled property taxes	7,920	0	0	7,920
Total liabilities	<u>4,807,321</u>	<u>0</u>	<u>0</u>	<u>4,807,321</u>
FUND BALANCES				
Restricted	14,760	401,234	105,893	521,887
Assigned	0	1,846,232	0	1,846,232
Unassigned	306,383	0	0	306,383
Total fund balances	<u>321,143</u>	<u>2,247,466</u>	<u>105,893</u>	<u>2,674,502</u>
Total liabilities and fund balances	<u>\$ 5,128,464</u>	<u>\$ 2,247,466</u>	<u>\$ 105,893</u>	<u>\$ 7,481,823</u>

STATEMENT OF NET POSITION - PROPRIETARY FUND

MODIFIED CASH BASIS

DECEMBER 31, 2019

	<u>Village Septic System Fund</u>
ASSETS	
Cash and cash equivalents - certificate of deposit	\$ 106,414
Cash and cash equivalents - restricted	<u>6,432</u>
Total assets	<u>112,846</u>
LIABILITIES	
Due to other funds	<u>24,290</u>
NET POSITION	
Restricted	6,432
Unrestricted	<u>82,124</u>
Total net position	<u><u>\$ 88,556</u></u>

STATEMENT OF FIDUCIARY NET POSITION

MODIFIED CASH BASIS

DECEMBER 31, 2019

	<u>Agency Funds</u>
ASSETS	
Cash	<u>\$ 4,625</u>
LIABILITIES	
Due to Warren Historical Society	<u>\$ 4,625</u>

COMBINING AND INDIVIDUAL FUND BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS

MODIFIED CASH BASIS

DECEMBER 31, 2019

	<u>Special Revenue Funds</u>			
	<u>Library Fund</u>	<u>Cemetery Fund</u>	<u>Records Restoration Grant</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents - restricted	\$10,574	\$ 4,826	\$ 8,108	\$ 23,508
Investments - restricted	0	74,817	0	74,817
Due from other funds	<u>4,938</u>	<u>0</u>	<u>2,630</u>	<u>7,568</u>
Total assets	<u>\$15,512</u>	<u>\$ 79,643</u>	<u>\$ 10,738</u>	<u>\$105,893</u>
Fund Balances				
Restricted	<u>\$15,512</u>	<u>\$ 79,643</u>	<u>\$ 10,738</u>	<u>\$105,893</u>
Total fund balances	<u>\$15,512</u>	<u>\$ 79,643</u>	<u>\$ 10,738</u>	<u>\$105,893</u>