TOWN OF HARTFORD
SELECTBOARD AGENDA

Tuesday, November 16, 2021, 6:00pm
Hartford Town Hall, 171 Bridge Street, White River Junction, VT 05001

This meeting will be conducted in person at Town Hall
Masks for people that have not been vaccinated are required

The meeting will also be available on Zoom
https://zoom.us/j/549799933 - Please mute your microphone.
youtube.com/catv810 – click "live now".
If you're calling in from phone dial:
(415) 762-9988 Type in the Room ID: 549-799-933 followed by #
Press # a second time
Press *9 to raise your hand for public comment

Please Note: The Times Listed are Approximate

I. Call to Order the Selectboard Meeting (6:00)
II. Pledge of Allegiance (6:05)
III. Local Liquor Control Board: None
IV. Order of Agenda (6:05)
V. Selectboard
1. **Public Comment** (6:10)
2. **Selectboard Comments and Announcements** (6:30)
3. **Appointments** (6:50)
   Re-Appointments: a. Clare Forseth – Tree Board (3 years)
   b. Anita Hamalainen – Design Review (3 years)
   New Appointments: c. Ted Levin – Conservation Commission (4 years)
   d. Stephanie Gile – Zoning Board (3 years)
4. **Town Manger's Report** (7:10)
5. **Board Reports, Motions & Ordinances**
   a. FY 21 Audit Presentation - Finance - Motion (7:20)

Break (8:05)

   b. Financials Update - Finance - Information (8:15)

VI. Commission Reports (8:45)
VII. Consent Agenda (9:00)

Approve Payroll Ending: 11/13/2021
Approve Meeting Minutes of: 11/2/2021 & 11/9/2021
Approve A/P Manifest of: 11/12/2021 & 11/16/2021

Selectboard Meeting Dates of: Already Approved: 11/23/2021 (budget); 11/30/2021.

VIII. Executive Session (9:10) For a discussion of a contract for an executive search consultant for which premature general public knowledge would clearly place the public body at a substantial disadvantage [I VSA §313(a)(1)(A)].

IX. Adjourn the Selectboard Meeting (Motion Required)

All Meetings of the Hartford Selectboard are open to the public. Persons who are seeking action by the Selectboard are asked to submit their request and/or materials to the Selectboard Chair or Town Manager's office no later than noon on the Wednesday preceding the scheduled meeting date. Requests received after that date will be addressed at the discretion of the Chair. Citizens wishing to address the board should do so during the Citizen Comments period.

Town of Hartford

Commissions/Committees/Boards Re-Appointments

Date: 11/1/2021 **Selectboard Meeting Date:** NOV. 16, 2021

Name: Clare Forseth

Email: clare.forseth@gmail.com

Commission/Committee/Board: Tree Board

Comments (not required):

I wish to be re-appointed for another 3 **Years.**

Term beginning: 11/16/2021 **Term ending:** 11/15/2021
(Selectboard Meeting Date)

_____
Selectboard Chair

Town of Hartford

Commissions/Committees/Boards Re-Appointments

Date: NOV. 1, 2021 **Selectboard Meeting Date:** NOV. 16, 2021

Name: Anita Hamalainen

Email: ahamalainen@gmail.com

Commission/Committee/Board: Design Review

Comments (not required):

I wish to be re-appointed for another 3 **Years.**

Term beginning: 11/16/21 **Term ending:** 11/15/24
(Selectboard Meeting Date)

_____
Selectboard Chair

TOWN OF HARTFORD
171 BRIDGE STREET
White River Jct., VT 05001
802-295-9353 (Tel.) 802-295-6382 (Fax)
PLEASE PRINT LEGIBLY OR TYPE

ADVISORY BOARD/COMMISSION APPLICATION

Application for ___appointment(s) or ___re-appointment to: Hartford Conservation Commission

I. APPLICANT DATA:

Name: Ted Levin
Address: 630 Kings Hwy
WRJ 05001
Telephone: (Home) (802) 698-8139 (~~Work~~) _____ (Other) (802) 399-9398
Email Address: tedlevin1966@gmail.com
How long have you been a Hartford resident? 4 months
Are you a registered voter? Yes

II. EDUCATION:

High School: Wantagh HHS Year Graduated: 1966
College 1: Ball State University Degree Earned: BS
Course of Study: Biology, Conservation Year: 1970
College 2: Antioch University Degree Earned: MST
Course of Study: Ornithology, Mammalogy Year: 1976
College 3: Texas Tech University, mammalogy, wildlife biolo postgradu

III. WORK HISTORY:

Please list Employer name & address (most recent first)	Dates of Employment	Position held	Job duties

Self-employed Nature writer/tour leader
Clients: NGeographic Society, National Audubon Soc. Sierra Club, National Wildlife Federation, Nature Conservancy, VINS, Manomet, UCE, AMNH, National Parks System. Published worldwide in magazines & newspape including Valley News, NY Times, Boston Globe,

03/10/2020

15 books adults
15 books children
WIP

IV. PROFESSIONAL EXPERIENCE:

a. If you were appointed to a board or commission which meet in the evenings, how many nights a month could you serve? Please provide days of the week which you are generally available. Would you be available for evening meetings? Yes for evening meetings. Monday works — but I'm flexible

b. Why do you desire to serve on this advisory board/commission, and what skills/training can you contribute? I have a passion for natural history, all aspects, and a career of help: to foster relationships between people & the natural world

c. What are your past experiences in Municipal, State or Federal Government? Thetford C.C., Board of Civil Authority, director of youth baseball

d. What civic or social organizations have belonged to and what positions did you hold?

None

e. What do you perceive as areas of need in the municipality which could be addressed by either the administration or one of the advisory boards/commissions? I'm at a steep learning curve & can't yet answer this question.

f. What might some solutions be? NA

g. Other hobbies/interests: I am a writer & formerly, a wildlife photographer

V. REFERENCES: (Please list three)

Name: Lee Michaelis Telephone: [redacted]

Name: Nancy Griffin Telephone: [redacted]

Name: Ford Von Reyn Telephone: [redacted]

APPLICANTS SIGNATURE

11/02/21
DATE

TOWN OF HARTFORD
171 BRIDGE STREET
White River Jct., VT 05001
802-295-9353 (Tel.) 802-295-6382 (Fax)
PLEASE PRINT LEGIBLY OR TYPE

ADVISORY BOARD/COMMISSION (RE)-APPOINTMENT APPLICATION

Application for appointment(s) or re-appointment:_____Zoning Board of Adjustment

I. APPLICANT DATA:

Name:_____Stephanie Gile_____

Address: 93 Dawn Drive, White River Junction, VT 05001

_____

Telephone: (Home) (413) 695-4878 (Work)_____ (Other) _____

Email Address: stephaniedgile@gmail.com

How long have you been a Hartford resident? __2 years_____

Are you a registered voter? Yes

II. EDUCATION:

High School: Northampton High School Year Graduated: 2000_____

College 1: Smith College Degree Earned: B.A._____

Course of Study: Government Year: 2005

Grad School: Vermont Law School_____ Degree Earned: Juris Doctor

Course of Study: General with focus on land use Year: 2012

III. WORK HISTORY:

Please list Employer name & address (most recent first)	Dates of Employment	Position held	Job duties
State of Vermont, 100 Mineral Street, Springfield, VT	2012 to present	Act 250 Coordinator	see below

Job duties: administer Act 250, the state land use and development law. Determine jurisdiction, evaluate Act 250 applications for completeness, assist the District Commission with drafting decisions, engage with enforcement duties, and assist the public.

IV. PROFESSIONAL EXPERIENCE:

a. **If you were appointed to a board or commission which meets in the evenings, how many nights a month could you serve?** Please provide days of the week which you are generally available. Would you be available for evening meetings? I am available one night per month, or more on occasion, any night of the week.

b. **Why do you desire to serve on this advisory board/commission, and what skills/training can you contribute?** I have experience reviewing applications and site plans for conformance with a state land use law, but I am interested in learning more about local land use. I think that my skills as an Act 250 Coordinator are relevant to evaluating zoning applications and I'm interested in having a positive impact on the place where I live.

c. **What are your past experiences in Municipal, State or Federal Government?** My experience with state government is working for the Natural Resources Board as an Act 250 coordinator. I had a summer internship with the Vermont Attorney General's Office while in law school. In college I had two internships in federal government, one for my hometown Congressional Representative and one for the Office of Information and Regulatory Affairs. I have not had any experiences in municipal government.

d. **What civic or social organizations have belonged to and what positions did you hold?** I do not belong to civic or social organizations currently or in the recent past.

e. **What do you perceive as areas of need in the municipality which could be addressed by either the administration or one of the advisory boards/commissions?** I believe that boards/commissions could always use people who are fair and thoughtful as members.

f. Other hobbies/interests:
I enjoy the outdoors, including, hiking and downhill skiing.

REFERERNCES: (Please list three)

Name: Linda Matteson Telephone: [redacted]

Name: Julie Schmitz Telephone: [redacted]

Name: Kim Lutchko Telephone: [redacted]

APPLICANTS SIGNATURE: **DATE:** November 8, 2021

Stephanie Gile

To: Town of Hartford Selectboard

From: Tracy Yarlott-Davis, Town Manager

Meeting Date: November 16, 2021

Subject: Town Manager Report

Update on Proposed Ordinances

I heard back from VLCT's Municipal Assistance Center, which provides high-level guidance to cities and towns in Vermont. Regarding sign regulations, they stated that many towns incorporate sign regulations into zoning bylaws. These would generally apply to all signs on any property in town, where there publicly or privately owned. However, they advised us to proceed with extreme caution if the sign restrictions that could specifically impact political speech, even if it includes obscenity. The question of if and what a town can do about a sign or flag with an obscene word depends on the exact content and context of the flag, but for the most part, profanity is protected speech, especially when it's on someone's private property. It may not be legal if it's extraordinarily obscene or contains specific fighting words that incite immediate lawless action. Most sign regulations must be content-neutral (meaning if you have to read it to regulate it, that's not allowed) but there are some exceptions. Even if zoning bylaws do prohibit obscenity, it may also be that this is protected political speech which is meant, by its nature, to elicit debate so it may not be best to deem this sign as obscene for purposes of zoning enforcement because of its political nature.

Municipalities have general authority to regulate the use and discharge, but not the possession, of firearms. However, in regulating the use or discharge of firearms, the municipality may not directly regulate hunting, fishing and trapping. It may also not prohibit, reduce, or limit discharge at any existing sport shooting range. means that a municipality cannot regulate shooting ranges in existence at the time of the passage of this law. State law defines a "sport shooting range" as "an area designed and operated for the use of archery, rifles, shotguns, pistols, skeet, trap, black powder, or any other similar sport shooting." This is an extremely broad definition where the only identifying characteristics are that the range be "designed" and "operated" for use of sport shooting.

Other Town Updates

Town staff are participating in a food drive through the 19th to benefit Upper Valley Haven. Thank you to Brenda from Planning for leading it and managing the donation boxes in Town Hall. Please stop by any time during the week to drop off food donations.

The November 3rd Child Care Symposium was sobering. Last week we also learned that a local provider of infant, toddler, and preschool age care was closing. Without safe, consistent childcare, many families in our area must make difficult decisions. I'm looking forward to learning more about what Hartford can do to help at the second part of the symposium on November 17th.

The other part of the equation is having enough affordable housing for our working families. It is an honor to be on a panel with a number of regional experts in housing this week as we discuss the ways that we can extend public/private partnerships and create a variety of avenues to increase housing stock for the residents of the Upper Valley.

We continue to manage the greater town meeting cycle, including inputting budget numbers, collecting social service appropriation requests, and the beginnings of the Town Report.

Finally, our new Environmental Sustainability Coordinator is settling in. We're all incredibly grateful to have Dana on board and he already has several projects in the works that he is finalizing.

Town of Hartford
Significant Activity Report
November 16, 2021

Assessor

- Continued with fall inspections
- Attended webinars for the new implementation of VT PIE for property transfers and GIS applications
- Attended the VALA meeting for Vermont listers and assessors
- Worked with planning on permit data for the Hartford Growth Center
- Began work on the assessment portion of the annual town report

Finance

FYE 2021 Audit

Provide to Department Heads for review and comments
Town Manager, Finance Director and Audit firm met via Teams to discuss draft audit
Draft Presentation to board 11.16.21

On - Going Fiscal Year Annual Reporting

U S Census Bureau
State of VT

Bank Reconciliations

Distributed 1st fiscal quarter financial statements to staff

Board presentation 11.16.21

Preparing for Calendar Year wrap up

Finalizing Town Report items required by Finance

Parks & Recreation Department

Program and Park Highlights

- All of our fall youth sports have concluded for the season. The Department completed planning for our Youth Basketball program this winter season. Registrations will open on November 10th. The program will begin after Thanksgiving. COVID protocols are in place and have been reviewed and accepted by the School District for the use of the school gyms.
- The Trunk or Treat held on October 30th was moved to the High School and turned into a drive thru event due to the inclement weather. We did our best to keep count of the number of cars. At the end of the night, we had 281 cars and estimated 800 to 1000 people attended. We had 24 trunks/booths with decorated booth awards going to the top three. Three trunks pulled out due to the weather. A big thank you to all the families, businesses and organizations that participated.
- November 1st and November 2nd the Department offered two programs for school early release day and in-service day providing youth the opportunity to participate in alternative programming. 23 youth participated in a trip to GetAir Trampoline Park,

Vermont Institute of Natural Science and visits to our local parks and playgrounds. Our after-school programming continues to be popular. We started a new session of Lego Club on November 8th. Department is busy marketing upcoming programs such as Youth Basketball, Public Skating at WABA and Card Making in November.

- Facility Permits over the past couple weeks included the Upper Valley Hawks Special Olympics Awards Presentation at Lyman and the Vermont Soccer Coaches Association held its Division III Championship Soccer for Girls/Boys at Maxfield on November 6th. We also hosted the Senior Soccer Classic which showcased High School Senior Soccer Players.
- The Department is updating No Hunting Signs at the Hurricane Wildlife Refuge.
- Wreaths have been provided for the Veterans Day Celebration coordinated by Dennis Backus.
- With the recent frost, mowing of park grounds have slowed down some. We continue to operate parks along with the full operation of the WABA Arena. The docks have been removed from the Kilowatt South Boat Landing for the season and the water system will be shut off at Maxfield and facilities winterized now that all scheduled sporting events and activities have concluded.
- The pool project continues. The splash pad was poured last week and they are working on perimeter drains for the pool deck. The control building framing is near complete and the roof is to be installed before the end of this week. Depending on the weather, the deck will be completed within the next week or two. Scheduling the concrete work for the deck has caused some delays. Report from Bread Loaf is that many construction contractors are dealing with multiple projects with a lack of workforce, delayed delivery of supplies for even concrete. Our project has succumbed to these delays. We suspect that the concrete pour of the full deck will take place soon after the deck perimeter drains are completed.

Department of Planning and Development

- Increasing Housing Opportunities – Completed and submitted state grant application to update the Housing Chapter of the Town Plan and completed the Town portion of the regional bylaws review grant for submittal. Participated in regional community forum on developing accessory dwelling units.
- Hartford Growth Center Designation – Collected information on development inside and outside the Growth Center for the 5-year update for the state.
- Tax Increment Financing District (TIF) and Downtown Program– Soliciting information from property owners for these two annual reports.
- Property Development –Held Planning Commission Public Hearing on applications, and finalized and distributed formal Findings of Fact. Received and began review of new applications for the PC and Zoning Board of Adjustments. Continued to respond to information requests and development inquiries, review building permit applications for improvements to properties, process permit applications, and conduct site visits/issue Certificates of Occupancy for completed projects.
- TIF S. Main, N. Main, and Gates Streets Project – Final engineering nearing completion for second phase and starting preparation of Bond Bank and State revolving loan fund applications.

- **POLICE DEPARTMENT**
- The Department has been investigating the disappearance of a 68-year-old Sharon resident who was reported missing on November 1st. Sadly, the man's body was discovered in the Connecticut River on November 6th. The investigation is ongoing.
- Officers participated in the presentation of awards for Special Olympics Athletes of the Upper Valley Hawks.
- Officer Lord Singleton successfully completed his field training program and was released to solo patrol.
- Officers have completed De-escalation training.

- During this reporting period the department handled 186 incidents with 11 arrests. The breakdown is as follows:
- Animal Problem – 7
- Arrest on Warrant – 4
- Burglary - 2
- Citizen Dispute – 2
- Disorderly Conduct - 1
- Drug Possession – 1
- Fraud - 1
- Juvenile Problem – 6
- Missing Person - 2
- MV Disturbance – 9
- Suspicious Person or Circumstance – 15
- Traffic Accident – 5
- Vandalism – 2
-
- All other – 129

TOWN CLERK

- The Board of Civil Authority met on November 4, 2021, to review and discuss the Legislative Apportionment Board's re-districting/apportionment proposal for Hartford. The proposal changes Hartford's districts to three single-member districts rather than the two districts we currently have i.e., (one single-member district comprised of a portion of Hartford with the towns of Pomfret & Barnard and a two-member district for the remainder of Hartford). The BCA did not support the LAB proposal and voted unanimously to recommend the Hartford Districts remain unchanged as proposed in an Alternate Plan by LAB member Jeanne Albert. The Clerk submitted the BCA's recommendation to the LAB on November 9, 2021.
- The Clerk as completed the first draft of all the Clerk Town Report submissions. A final review & edit will be completed in the next few weeks before submission to Paula Nulty.
- We are planning for 2022 Dog Licensing; the tags will be available for sale on the first business day after the New Year-Jan. 3rd (all dogs age 6mos. Or older must be registered no later than April 1st each year). A current rabies certificate is required to license all dogs. We encourage all residents to license their dogs. We will be using social media, Listserv, and advertising to reminder folks. We are also exploring sending out a reminder postcard to residents who have licensed their dog in the past couple years. We receive rabies certificates from NH vets regularly and will continue to contact those residents who have not licenses their dogs.
- We are beginning preparations for the Town and School District Meeting Cycle. This year, we plan to mail postcards to all ACTIVE (Not Challenged) voters reminding them they continue to have the option to voter by Early/Absentee Ballot; it will include the various ways a Ballot

request can be made. This effort for the 2021 Town Meeting resulted in increased participation overall; this effort also helps identify undeliverable mail to a voter allowing the Clerk to issue a Challenge Letter to the voter and update the Voter Checklist to indicate the voter is challenged. This does not remove the voter from the Checklist, but it requires the voter to sign an Affidavit of Residency prior to receiving a ballot. Once Ballots are available (by Feb. 9, 2022), voters may choose to REQUEST an Early/Absentee in the following ways: 1. In the Clerk's Office during business; 2. Calling the Clerk's Office (802-295-2785) to request a ballot be sent; 3. Request a Ballot using the State online portal https://mvp.vermont.gov/ (ballots will be issued via mail unless the voter resides overseas, is disabled or, is serving in the military whereby they can receive the ballots electronically but the ballots must be returned via mail in this scenario). As always, Voters may choose to vote In-Person on election day (MARCH 1, 2022).

AGENDA MEMORANDUM
November 16, 2021
Town Selectboard Meeting Item
Submitted by: Gail Ostrout, Finance Director

Subject: **Independent Auditor Presentation**

Background: The firm of Mudgett, Jennett & Krogh-Wisner, P.C. of Montpelier, Vermont is the Town's independent auditor. The auditor reviews the Town's financial statements and assures that they are free of material misstatement according to governmental accounting standards.

Discussion: The Selectboard will receive a presentation by Firm Principal John Mudgett and Audit Manager Bonnie Lesage of the draft financial statements for fiscal year ending June 30, 2021 and the independent auditor's reports.

Financial Impact: N/A.

Recommendation: To accept the Independent Auditor's Report on the FYE 2021 Draft Financial Statements as presented.

GOstrout
Finance Director

Attachments: Governance Letter
Draft Financial Statements

October 25, 2021

[redacted], 2021

The Selectboard
Town of Hartford, Vermont

In connection with audit engagements, we are required by auditing standards generally accepted in the United States of America to communicate certain matters with those charged with governance. The term "those charged with governance" means the persons with responsibility for overseeing the strategic direction of the entity and obligations related to the accountability of the entity, for example, the Selectboard (the Board) or a designated Board officer or committee. This communication is provided in connection with our audit of the financial statements of the Town of Hartford, Vermont (the Town) as of and for the year ended June 30, 2021.

These standards require us to communicate with you any matters related to the financial statement audit that are, in our professional judgment, significant and relevant to your responsibilities in overseeing the financial reporting process. They also set the expectation that our communication will be two way, and that the Board or their designee will communicate with us matters you consider relevant to the audit. Such matters might include strategic decisions that may significantly affect the nature, timing, and extent of audit procedures.

This letter summarizes those matters which we are required by professional standards to communicate to you in your oversight responsibility for the Town's financial reporting process.

Auditor's Responsibility under Professional Standards

Our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States were described in our arrangement letter dated April 5, 2021. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.

An Overview of the Planned Scope and Timing of the Audit

The scope of the audit was also described in our arrangement letter dated April 5, 2021. The audit was conducted October 22, 2021; our exit conference with management was held on October 21, 2021; drafts of the financial statements and reports were provided to management on October 25, 2021.

Accounting Policies and Practices

- **Preferability of Accounting Policies and Practices**

  Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practice.

DRAFT

- **Adoption of, or Change in, Accounting Policies**

  Management has the ultimate responsibility for the appropriateness of the accounting policies used by the Town. The Town did not adopt any significant new accounting policies nor have there been any changes in existing significant accounting policies during the current period.

- **Significant or Unusual Transactions**

  We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

- **Management's Judgments and Accounting Estimates**

  Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. The significant accounting estimates reflected in the Town's 2021 financial statements are depreciation expense, a long-term obligation for accrued postclosure care in the Solid Waste Fund, the State of Vermont's estimate of the Town's pension expense, pension deferrals, net pension liability for the Vermont Municipal Employees' Retirement System, and the estimated future liability for other postemployment benefits.

Audit Adjustments

During the audit we proposed seven adjustments to the general ledger balances provided for audit. Management also provided one adjustments to adjust additional items that were identified by management during the audit.

Management accepted the proposed adjustments and those changes are reflected in the 2021 financial statements. The significant effects of these adjustments were to (1) correct fund balances, (2) correct interfund transfers, (3) correct accounts payable, and (4) accrue grant related revenue.

Uncorrected Misstatements

We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.

Disagreements with Management

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.

Consultations with Other Accountants

We are not aware of any consultations that management may have had with other accountants about accounting or auditing matters.

DRAFT

Significant Issues Discussed with Management

We did not have correspondence with management regarding significant issues arising from the audit. We have discussed accounting matters relating to the Town's accounting estimates and audit adjustments. We have also discussed the Town's Welcoming Hartford Ordinance (WHO) and the potential impact it may have on federal funding.

Significant Difficulties Encountered in Performing the Audit

We did not encounter any significant difficulties in working with management during the audit.

Material Weaknesses

We identified no material weaknesses in the Town's system of internal control over financial reporting during our audit of the financial statements.

Certain Written Communications between Management and Our Firm

Management provided written representations in connection with the audit in a letter to our firm dated [redacted], 2021. A copy of the letter is available upon your request.

This report is intended solely for the information and use of the Selectboard and management and is not intended to be and should not be used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have regarding this letter. We appreciate the opportunity to be of service to the Town.

Very truly yours,
Mudgett, Jennett & Krogh-Wisner, P.C.

DRAFT

October 25, 2021

TOWN OF HARTFORD, VERMONT

FINANCIAL STATEMENTS

JUNE 30, 2021
AND
INDEPENDENT AUDITOR'S REPORTS

DRAFT

October 25, 2021

TOWN OF HARTFORD, VERMONT

JUNE 30, 2021

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October 25, 2021

INDEPENDENT AUDITOR'S REPORT

The Selectboard
Town of Hartford, Vermont

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Hartford, Vermont (the Town) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Town's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Hartford, Vermont as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedules 7 through 9 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The accompanying schedules 1 through 6, and the Schedule of Expenditures of Federal Awards as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying schedules 1 through 6, and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying schedules 1 through 6, and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated [redacted], 2021 on our consideration of the Town's internal control over financial reporting; on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements; and on other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.

Montpelier, Vermont
[redacted], 2021

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TOWN OF HARTFORD, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021

The following is a discussion and analysis of the Town of Hartford's (the Town) financial performance including an overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2021. Readers should consider this information in conjunction with the financial statements which are located after this analysis. This discussion and analysis provides comparisons between FY 2021 and FY 2020.

FINANCIAL HIGHLIGHTS

Government-wide Highlights

The Town's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at June 30, 2021 by $37,496,546 compared to $34,007,569, at June 30, 2020. This represents an increase of $3,488,977. The change in net position for fiscal year 2021 was an increase of $3,488,977 compared to a decrease of $312,660 for fiscal year 2020.

Fund Highlights

At the end of the fiscal year, the Town's governmental funds reported a combined ending fund balance of $16,156,276, an increase of $6,213,998 in comparison with an increase of $359,920 for the prior year. Of the total fund balance, $13,046,877 represents amounts restricted, committed or assigned to specific purposes, such as reserves and encumbrances approved by management, $80,025 is nonspendable, leaving an unassigned balance of $3,029,374.

Long-term Debt

The Town's long-term debt increased $5,176,082 during the fiscal year and had a total ending balance of $27,989,588.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Town's financial statements consist of five sections: 1) Independent Auditor's Report, 2) Management's Discussion and Analysis, 3) Basic Financial Statements, 4) Supplementary Schedules and 5) Compliance Reports.

- **Independent Auditor's Report** - This is a description by the auditors of the scope of their work and their official opinion of the financial statements of the Town for the 2021 fiscal year.
- **Management's Discussion and Analysis** - An introduction to the basic financial statements that is intended to be an easily read analysis of the Town's financial activities based on currently known facts, decisions or conditions.
- **Basic Financial Statements** - This section of the report includes government-wide financial statements, fund financial statements, and notes to the financial statements.
- **Supplementary Schedules** - This section of the report includes schedules 1 through 6, which are not required by accounting principles generally accepted in the United States of America (U.S. GAAP) but are presented as supplementary information. These schedules contain the combining information for individual nonmajor governmental funds. This section also includes schedules 7 through 9, which are required by U.S. GAAP. These schedules contain required historical pension information for the Town's portion of VMERS and schedule of funding progress for the Town's postemployment healthcare plan.
- **Compliance Reports** - This section includes the auditor's report on the Town's internal controls over financial reporting and on compliance with a description of their findings. Internal controls deal with the Town's processes and procedures that ensure our financial statements are accurate and that Town assets are being safeguarded in a reasonable fashion. A second auditor's report on compliance and internal controls over compliance requirements of the Town's federal awards is also included.

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Government-wide Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances in a manner similar to a private-sector business. The statements provide both short-term and long-term information about the Town's financial position, which helps readers determine whether the Town's financial position has improved or deteriorated during the fiscal year. These statements include all non-fiduciary financial activity on the full accrual basis of accounting. This means that all revenues and expenditures are reflected in the financial statements even if the related cash has not been received or paid as of June 30.

- **Statement of Net Position** - This statement presents information on all of the Town's assets and deferred outflows of resources and its liabilities and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may indicate whether the financial position of the Town is improving or deteriorating.
- **Statement of Activities** - This statement presents information showing how the Town's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements have separate columns for governmental activities and business-type activities. The Town's activities are classified as follows:

- **Governmental Activities** - Activities reported here include general government, public safety, public works, health and social services, parks and recreation, conservation and development, and cultural. Property taxes and federal, state and local revenues finance these activities.
- **Business-type Activities** - Activities reported here include the water, wastewater and solid waste activities.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the Town's funds are categorized as governmental, proprietary or fiduciary.

- **Governmental Funds** - The basic services provided by the Town are reported in the governmental funds. These statements provide a detailed, short-term view of the functions reported as governmental activities in the government-wide financial statements. The government-wide financial statements are reported using the full accrual basis of accounting, but the governmental fund financial statements are reported using the modified accrual basis of accounting. This allows the reader to focus on assets that can be readily converted to cash and determine whether there are adequate resources to meet the Town's current needs.

  The Town reports 9 individual governmental funds. Information is presented separately in the governmental fund statements for the General Fund, Community Development Fund, TIF Fund and Capital Projects Fund which are considered major funds. Data from the other 5 governmental funds are aggregated into a single column on the fund statements. Individual fund data for these nonmajor governmental funds is provided in the supplementary schedules section.
- **Proprietary Funds** - Proprietary funds report activities that operate more like those of private-sector business and use the full accrual basis of accounting. Proprietary funds are reported as business-type activities on the government-wide financial statements. Since proprietary funds use accrual basis accounting, there are no differences between amounts reported on the government-wide statements and the proprietary fund statements. The Town uses proprietary funds to account for its Water, Wastewater and Solid Waste Funds.

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Reconciliation of Government-wide Financial Statements to Governmental Fund Financial Statements

The governmental activities of the government-wide financial statements and the governmental funds of the fund financial statements do not use the same accounting basis and measurement focus. Because the focus of governmental funds is more limited than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. This comparison can help readers better understand the long-term impact of the Town's near-term financing decisions. Both the Balance Sheet - Governmental Funds and the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental fund financial statement.

The following indicates some of the reporting differences between the government-wide financial statements and the governmental funds financial statements.

- Capital assets used in governmental activities are not reported on governmental fund statements.
- Long-term liabilities, unless due and payable, are not included in the fund financial statements. These liabilities are only included in the government-wide statements. Long-term liabilities include long-term debt, accrued compensated absences and other postemployment benefits.
- Property taxes not available to pay current period expenditures are deferred in governmental fund statements but not deferred on the government-wide statements.
- Deferred inflows of resources relating to deferred pension credits, deferred outflows of resources relating to deferred pension expense, and net pension asset or liability are reported on the government-wide statements but are excluded from the fund financial statements.
- Capital outlay spending results in capital assets on the government-wide statements but is reported as expenditures in the fund financial statements.
- Bond proceeds provide current financial resources on the fund financial statements but are recorded as long-term liabilities in the government-wide financial statements.

FINANCIAL ANALYSIS

Government-wide Financial Statements

The Town's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by $37,496,546 at year end. Net position increased by $3,488,977 over the previous fiscal year.

TABLE 1
Net Position

	Governmental Activities		Business-type Activities		Total Primary Government	
	2020	2021	2020	2021	2020	2021
Assets						
Current Assets	$ 11,657,928	$ 18,166,748	$ 9,568,449	$ 9,752,983	$ 21,226,377	$ 27,919,731
Noncurrent Assets	38,187,707	42,014,386	19,994,130	20,039,139	58,181,837	62,053,525
Total Assets	**49,845,635**	**60,181,134**	**29,562,579**	**29,792,122**	**79,408,214**	**89,973,256**
Deferred Outflows of Resources	**1,308,813**	**2,172,215**	**-**	**-**	**1,308,813**	**2,172,215**

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	Governmental Activities		Business-type Activities		Total Primary Government	
	2020	2021	2020	2021	2020	2021
Liabilities						
Current Liabilities	2,275,661	2,599,973	1,268,809	1,377,235	3,544,470	3,977,208
Noncurrent Liabilities	28,548,240	35,856,105	12,884,991	13,130,840	41,433,231	48,986,945
Total Liabilities	**30,823,901**	**38,456,078**	**14,153,800**	**14,508,075**	**44,977,701**	**52,964,153**
Deferred Inflows of Resources	**1,731,757**	**1,684,772**	**-**	**-**	**1,731,757**	**1,684,772**
Net Position						
Net Investment in Capital Assets	24,196,160	22,676,134	8,490,421	8,354,436	32,686,581	31,030,570
Restricted	4,355,514	2,937,224	-	-	4,355,514	2,937,224
Unrestricted	(9,952,884)	(3,400,859)	6,918,358	6,929,611	(3,034,526)	3,528,752
Total Net Position	**$ 18,598,790**	**$ 22,212,499**	**$ 15,408,779**	**$ 15,284,047**	**$ 34,007,569**	**$ 37,496,546**

The larger portion of the Town's net position reflects its net investment in capital assets less any related outstanding debt used to acquire those assets. These assets are recorded net of depreciation in the financial statements. The Town uses capital assets to provide services to citizens; therefore, those assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The remaining portion of the Town's net position represents restricted and unrestricted net position.

The following condensed financial information was derived from the Government-wide Statement of Activities and provides detail regarding the change in net position.

TABLE 2
Change in Net Position

	Governmental Activities		Business-type Activities		Total Primary Government	
	2020	2021	2020	2021	2020	2021
REVENUES						
Program Revenues:						
Charges for Services	$ 2,478,332	$ 2,273,096	$ 4,650,446	$ 4,674,748	$ 7,128,778	$ 6,947,844
Grants and Contributions	1,455,055	5,271,150	46,800	25,513	1,501,855	5,296,663
Other	176,969	329,378	26,025	24,788	202,994	354,166
General Revenues:						
Property Taxes	14,167,681	14,547,020	-	-	14,167,681	14,547,020
Insurance recoveries	-	8,305	-	-	-	8,305
Loss on disposition of of capital assets	(52,116)	(179,294)	-	-	(52,116)	(179,294)
Investment Earnings	119,081	107,122	77,613	39,687	196,694	146,809
Total Revenues	**18,345,002**	**22,356,777**	**4,800,884**	**4,764,736**	**23,145,886**	**27,121,513**

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	Governmental Activities		Business-type Activities		Total Primary Government	
	2020	2021	2020	2021	2020	2021
PROGRAM EXPENSES						
General government	3,319,350	3,267,639	-	-	3,319,350	3,267,639
Public safety	7,674,078	7,947,180	-	-	7,674,078	7,947,180
Public works	3,541,220	3,349,759	-	-	3,541,220	3,349,759
Health and social services	383,410	490,077	-	-	383,410	490,077
Parks and recreation	1,767,895	1,731,639	-	-	1,767,895	1,731,639
Conservation and development	564,914	889,142	-	-	564,914	889,142
Cultural	387,168	393,045	-	-	387,168	393,045
Water	-	-	1,531,062	1,287,032	1,531,062	1,287,032
Wastewater	-	-	3,078,393	2,861,470	3,078,393	2,861,470
Solid Waste	-	-	770,318	721,527	770,318	721,527
Interest	434,125	451,449	6,603	242,577	440,728	694,026
Total Program Expenses	**18,072,160**	**18,519,930**	**5,386,376**	**5,112,606**	**23,458,536**	**23,632,536**
Transfers In (Out)	**(136,248)**	**(223,138)**	**136,248**	**223,138**	**-**	**-**
Increase (decrease) in Net Position	**$ 136,594**	**$ 3,613,709**	**$ (449,244)**	**$ (124,732)**	**$ (312,650)**	**$ 3,488,977**

Total governmental activities expenses were $18,072,160 and $18,519,930 in fiscal years 2020 and 2021, respectively. The expenses do not include capital outlay, which is reflected as capital asset additions in the government-wide financial statements.

Program revenues are derived directly from the program itself or from parties outside the reporting government's taxpayers or citizenry. They reduce the net cost of the function to be financed from the government's general revenues. Total program revenues from governmental activities were $4,110,346 in 2020 and $7,873,624 in 2021. Governmental activities program revenues from charges for services include licenses and permits, planning fees, forfeitures, sale of supplies and several other revenues. Program revenues in the grants and contributions category include federal, state and local grants, and local contributions that are restricted for program use.

General revenues are all other revenues not categorized as program revenues and include property taxes and investment earnings. Total general revenues from governmental activities were $14,234,646 in fiscal 2020 and $14,483,153 in fiscal 2021.

Fund Financial Statements

- **Governmental Funds** - The combined fund balance of the governmental funds was $9,942,278 at June 30, 2020 and $16,156,276 at June 30, 2021. $13,046,877 of the FY 2021 fund balance is restricted, committed or assigned; $80,025 is nonspendable, leaving a remaining unassigned balance of $3,029,374. The fund balance of the General Fund increased from $7,083,015 in FY 2020 to $11,060,021 in FY 2021.

  Revenues and expenditures in the General Fund vary from their operating budgets, as shown on the Statement of Revenues and Expenditures - Budget and Actual - General Fund. Management has reviewed these variances and finds them to be acceptable.

- **Proprietary Funds** - The Town's proprietary funds provide the same information found in the government-wide financial statements. Total net position of the Town's proprietary funds at June 30, 2021 was $15,284,047, a decrease of $124,732 under the previous fiscal year.

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Capital Assets

The following is a schedule of capital assets as of June 30, 2021 and 2020.

	Capital Assets June 30,			
	Governmental Activities		Business-type Activities	
	2020	2021	2020	2021
Land	$ 1,431,658	$ 1,431,658	$ 424,307	$ 424,307
Construction in Progress	3,818,801	9,364,132	1,121,177	2,553,409
Land improvements	1,336,946	1,653,324	147,002	147,002
Buildings and improvements	19,779,127	19,849,411	27,858,484	27,858,484
Vehicles and equipment	10,787,441	10,998,505	1,284,846	1,413,210
Infrastructure	38,203,077	38,742,099	25,539,613	25,599,217
Total Capital Assets	75,357,050	82,039,129	56,375,429	57,995,629
Less Accumulated Depreciation	38,865,878	41,667,690	36,381,299	37,956,490
Capital Assets, Net	$ 36,491,172	$ 40,371,439	$ 19,994,130	$ 20,039,139

The Town has a net investment in capital assets of $56,485,302 and $60,410,578 on June 30, 2020 and June 30, 2021, respectively. The net increase (including additions and deductions) between the two periods amounted to $3,925,276.

Debt

The following is a schedule of long-term debt as of June 30, 2020 and 2021.

Long-term Debt at June 30,		
	2020	2021
Governmental Activities -		
VMBB - 2012 Series 1	$ 737,897	$ 681,135
VMBB - 2017 Series 4	4,308,500	4,000,750
VMBB - 2014 Series 3	675,000	630,000
VMBB - 2014 Series 3	3,675,000	3,430,000
VMBB - 2017 Series 3	1,913,400	1,807,100
VMBB - 2020 Series 2	-	1,735,000
VMBB - 2021 Series 1	-	843,900
VMBB - 2021 Series 1	-	3,177,000
Total Long-term Debt	$11,309,797	$16,304,885

Long-term Debt at June 30,		
	2020	2021
Business-type Activities -		
RF3-069	$ 942,248	$ 796,579
AR1-006	431,443	390,646
AR1-099	4,841,246	4,511,468
AR1-041	3,531,396	3,204,000
RF3-329	1,573,695	1,459,274
RF1-188	69,675	69,675
RF1-202	15,687	15,687
RF1-222	98,319	451,039
RF3-390	-	733,807
RF1-271	-	52,528
Total Long-term Debt	$11,503,709	$11,684,703

At the end of the fiscal year, the Town had $16,304,885 in long-term debt outstanding in governmental activities compared to $11,309,797 in the prior year. For the business-type activities, long-term debt increased from $11,503,709 to $11,684,703.

At the end of the fiscal year, the Town had $1,390,420 in capital lease obligations in governmental activities compared to $985,215 in the prior year.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all of its citizens, taxpayers, customers and creditors. Questions concerning any of the information provided in the report should be addressed to the Town of Hartford, VT at 171 Bridge Street, Hartford, VT 05001.

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TOWN OF HARTFORD, VERMONT
GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2021
(Page 1 of 2)

	Governmental Activities	Business-type Activities	Totals
ASSETS:			
Current assets -			
Cash and cash equivalents	$ 20,793,676	$ 4,041,510	$ 24,835,186
Investments	25,345	-	25,345
Property taxes receivable	936,254	-	936,254
Accounts receivable, net	852,785	875,045	1,727,830
Grants receivable	395,116	-	395,116
Due (to) from other activities	(4,836,428)	4,836,428	-
Total current assets	18,166,748	9,752,983	27,919,731
Noncurrent assets -			
Notes receivable, net	1,642,947	-	1,642,947
Capital assets	82,039,129	57,995,629	140,034,758
less - accumulated depreciation	(41,667,690)	(37,956,490)	(79,624,180)
Total noncurrent assets	42,014,386	20,039,139	62,053,525
Total assets	60,181,134	29,792,122	89,973,256
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred pension expense	2,172,215	-	2,172,215
LIABILITIES:			
Current liabilities -			
Accounts payable	1,118,514	339,342	1,457,856
Accrued wages	390,856	61,830	452,686
Accrued interest	41,193	117,484	158,677
Current portion of accrued postclosure liability	-	23,000	23,000
Current portion of long-term debt	847,561	835,579	1,683,140
Current portion of capital lease obligation	201,849	-	201,849
Total current liabilities	2,599,973	1,377,235	3,977,208
Noncurrent liabilities -			
Accrued compensated absences	631,622	87,794	719,416
Other postemployment benefits	13,456,887	2,032,922	15,489,809
Net pension liability	5,121,701	-	5,121,701
Accrued postclosure liability	-	161,000	161,000
Long-term debt	15,457,324	10,849,124	26,306,448
Capital lease obligation	1,188,571	-	1,188,571
Total noncurrent liabilities	35,856,105	13,130,840	48,986,945
Total liabilities	38,456,078	14,508,075	52,964,153

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The notes to financial statements are an integral part of this statement.

TOWN OF HARTFORD, VERMONT
GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2021
(Page 2 of 2)

	Governmental Activities	Business-type Activities	Totals
DEFERRED INFLOWS OF RESOURCES:			
Customer tax overpayments	127,308	-	127,308
Deferred grant revenue	1,412,678	-	1,412,678
Deferred pension credits	144,786	-	144,786
Total deferred inflows of resources	1,684,772	-	1,684,772
NET POSITION:			
Net investment in capital assets	22,676,134	8,354,436	31,030,570
Restricted	2,937,224	-	2,937,224
Unrestricted	(3,400,859)	6,929,611	3,528,752
Total net position	$ 22,212,499	$ 15,284,047	$ 37,496,546

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The notes to financial statements are an integral part of this statement.

TOWN OF HARTFORD, VERMONT
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

FUNCTIONS/PROGRAMS:	Expenses	Program Revenues: Grants and Contributions	Program Revenues: Charges for Services	Program Revenues: Other	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-type Activities	Totals
Governmental activities -							
General government	$ 3,267,639	$ 439,857	$ 678,949	$ 208,874	$ (1,939,959)	$ -	$ (1,939,959)
Public safety	7,947,180	3,961,583	1,266,456	20,930	(2,698,211)	-	(2,698,211)
Public works	3,349,759	278,262	2,130	75,477	(2,993,890)	-	(2,993,890)
Health and social services	490,077	-	-	-	(490,077)	-	(490,077)
Parks and recreation	1,731,639	3,678	302,379	23,942	(1,401,640)	-	(1,401,640)
Conservation and development	889,142	587,770	23,182	155	(278,035)	-	(278,035)
Cultural	393,045	-	-	-	(393,045)	-	(393,045)
Interest	451,449	-	-	-	(451,449)	-	(451,449)
Total governmental activities	18,519,930	5,271,150	2,273,096	329,378	(10,646,306)	-	(10,646,306)
Business-type activities -							
Water	1,287,032	-	1,440,189	48	-	153,205	153,205
Wastewater	2,861,470	25,513	2,791,983	3,600	-	(40,374)	(40,374)
Solid waste	721,527	-	442,576	21,140	-	(257,811)	(257,811)
Interest	242,577	-	-	-	-	(242,577)	(242,577)
Total business-type activities	5,112,606	25,513	4,674,748	24,788	-	(387,557)	(387,557)
	$ 23,632,536	$ 5,296,663	$ 6,947,844	$ 354,166	(10,646,306)	(387,557)	(11,033,863)
GENERAL REVENUES - PROPERTY TAXES					14,547,020	-	14,547,020
- INSURANCE RECOVERIES					8,305	-	8,305
- LOSS ON SALE OF CAPITAL ASSETS					(179,294)	-	(179,294)
- INVESTMENT INCOME					107,122	39,687	146,809
TRANSFERS IN (OUT)					(223,138)	223,138	-
					14,260,015	262,825	14,522,840
CHANGE IN NET POSITION					3,613,709	(124,732)	3,488,977
NET POSITION, July 1, 2020					18,598,790	15,408,779	34,007,569
NET POSITION, June 30, 2021					$ 22,212,499	$ 15,284,047	$ 37,496,546

The notes to financial statements are an integral part of this statement.

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October 25, 2021

TOWN OF HARTFORD, VERMONT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2021
(Page 1 of 3)

	General Fund	Community Development Fund	TIF Fund	Capital Projects Fund	Other Governmental Funds	Totals Governmental Funds
ASSETS						
Cash and cash equivalents	$ 16,401,536	$ 197,493	$ 4,126,238	$ -	$ 68,409	$ 20,793,676
Investments	-	-	-	-	25,345	25,345
Property taxes receivable	936,254	-	-	-	-	936,254
Accounts receivable, net	849,688	-	-	-	3,097	852,785
Grants receivable	-	115,729	-	272,732	6,655	395,116
Notes receivable	-	1,642,947	-	-	-	1,642,947
Due from other funds	-	106,552	39,737	-	479,155	625,444
Total assets	$ 18,187,478	$ 2,062,721	$ 4,165,975	$ 272,732	$ 582,661	$ 25,271,567
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY						
LIABILITIES:						
Accounts payable	$ 739,593	$ 106,022	$ 73,284	$ 197,585	$ 2,030	$ 1,118,514
Accrued wages	390,070	-	-	-	786	390,856
Due to other funds	5,266,423	-	-	195,449	-	5,461,872
Total liabilities	6,396,086	106,022	73,284	393,034	2,816	6,971,242

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October 25, 2021

The notes to financial statements are an integral part of this statement.

TOWN OF HARTFORD, VERMONT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2021
(Page 2 of 3)

	General Fund	Community Development Fund	TIF Fund	Capital Projects Fund	Other Governmental Funds	Totals Governmental Funds
DEFERRED INFLOWS OF RESOURCES:						
Deferred property tax revenue	604,063	-	-	-	-	604,063
Customer tax overpayments	127,308	-	-	-	-	127,308
Deferred note revenue	-	1,412,678	-	-	-	1,412,678
Total deferred inflows of resources	731,371	1,412,678	-	-	-	2,144,049
FUND EQUITY:						
Fund balances -						
Nonspendable	52,857	-		-	27,168	80,025
Restricted	2,880,606	544,021	4,092,691	-	613,405	8,130,723
Committed	2,296,651	-	-	-	-	2,296,651
Assigned	2,619,503	-	-	-	-	2,619,503
Unassigned (deficit)	3,210,404	-	-	(120,302)	(60,728)	3,029,374
Total fund balances	11,060,021	544,021	4,092,691	(120,302)	579,845	16,156,276
Total liabilities, deferred inflows of resources and fund equity	$ 18,187,478	$ 2,062,721	$ 4,165,975	$ 272,732	$ 582,661	$ 25,271,567

The notes to financial statements are an integral part of this statement.

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October 25, 2021

TOWN OF HARTFORD, VERMONT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2021

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RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION:

Amount reported on Balance Sheet - Governmental Funds - total fund balances	$	16,156,276
Amounts reported for governmental activities in the Government-wide Statement of Net Position are different because -		
Capital assets used in governmental funds are not financial resources and are therefore not reported in the funds.		
Capital assets		82,039,129
Accumulated depreciation		(41,667,690)
Liabilities not due and payable in the year are not reported in the governmental funds.		
Accrued compensated absences		(631,622)
Other postemployment benefits		(13,456,887)
Accrued interest on long-term debt		(41,193)
Long-term debt		(16,304,885)
Capital lease obligation		(1,390,420)
Deferred taxes are reported in the governmental funds to offset uncollected taxes which are not available financial resources.		
Deferred property taxes		604,063
Balances related to net position asset or liability and related deferred outflows/inflows of resources are not reported in the governmental funds.		
Deferred pension expense		2,172,215
Deferred pension credits		(144,786)
Net pension liability		(5,121,701)
Net position of governmental activities - Government-wide Statement of Net Position	$	22,212,499

October 25, 2021

The notes to financial statements are an integral part of this statement.

TOWN OF HARTFORD, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021
(Page 1 of 3)

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	General Fund	Community Development Fund	TIF Fund	Capital Projects Fund	Other Governmental Funds	Totals Governmental Funds
REVENUES:						
Property taxes	$ 13,944,500	$ -	$ 534,489	$ -	$ -	$ 14,478,989
Intergovernmental	731,930	582,084	-	3,939,063	17,524	5,270,601
Fees, licenses and permits	597,490	-	-	-	-	597,490
Charges for goods and services	1,675,799	-	-	-	-	1,675,799
Investment income	82,852	12,820	3,130	-	8,320	107,122
Miscellaneous	153,980	-	152,821	-	22,933	329,734
Total revenues	17,186,551	594,904	690,440	3,939,063	48,777	22,459,735
EXPENDITURES:						
Current -						
General government	1,734,693	-	116,006	-	-	1,850,699
Public safety	7,400,456	-	-	-	7,278	7,407,734
Public works	1,573,010	-	-	-	-	1,573,010
Health and social services	485,390	-	-	-	-	485,390
Parks and recreation	1,044,825	-	-	-	13,493	1,058,318
Conservation and development	518,743	370,399	-	-	-	889,142
Cultural	361,741	-	-	-	-	361,741
Reserve expenditures	90,550	-	-	-	-	90,550
Capital outlay	2,449,068	321,679	540,355	3,939,063	12,999	7,263,164
Debt service - principal - long-term debt	609,512	-	151,300	-	-	760,812
- principal - capital lease	148,026	-	-	-	-	148,026
- interest	348,669	-	102,780	-	-	451,449
Total expenditures	16,764,683	692,078	910,441	3,939,063	33,770	22,340,035

The notes to financial statements are an integral part of this statement.

October 25, 2021

TOWN OF HARTFORD, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	General Fund	Community Development Fund	TIF Fund	Capital Projects Fund	Other Governmental Funds	Totals Governmental Funds
EXCESS OF REVENUES OR (EXPENDITURES)	421,868	(97,174)	(220,001)	-	15,007	119,700
OTHER FINANCING SOURCES (USES):						
Capital lease proceeds	553,231	-	-	-	-	553,231
Loan proceeds	3,177,000	-	2,578,900	-	-	5,755,900
Insurance recoveries	8,305	-	-	-	-	8,305
Interfund transfers in (out), net	(183,398)	-	(39,740)	-	-	(223,138)
Total other financing sources (uses)	3,555,138	-	2,539,160	-	-	6,094,298
NET CHANGE IN FUND BALANCES	3,977,006	(97,174)	2,319,159	-	15,007	6,213,998
FUND BALANCES (DEFICIT) , July 1, 2020	7,083,015	641,195	1,773,532	(120,302)	564,838	9,942,278
FUND BALANCES (DEFICIT), June 30, 2021	$ 11,060,021	$ 544,021	$ 4,092,691	$ (120,302)	$ 579,845	$ 16,156,276

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October 25, 2021

The notes to financial statements are an integral part of this statement.

TOWN OF HARTFORD, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

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RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES:

Net change in fund balances - total governmental funds	$	6,213,998
Amounts reported for governmental activities in the Government-wide Statement of Activities are different because - of Activities are different because -		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
Additions to capital assets, net of dispositions		7,147,259
Depreciation		(3,266,992)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position.		
(Increase) decrease in compensated absences		(59,294)
(Increase) decrease in other postemployment benefits		(352,850)
(Increase) decrease in accrued interest on long-term debt		(8,488)
Proceeds from long-term debt		(5,755,900)
Proceeds from capital lease		(553,231)
Principal payments on long-term debt		760,812
Principal payments on capital lease		148,026
Property tax revenue in governmental funds includes deferred revenue of the prior year but excludes deferred revenue of the current year as taxes uncollected within 60 days are unavailable at year end.		
Prior year - deferred property taxes		(536,032)
Current year - deferred property taxes		604,063
Changes in net pension asset or liability and related deferred outflows/inflows of resources will increase or decrease the amounts reported in the government-wide statements, but are only recorded as an expenditure when paid in the governmental funds.		
Net (increase) decrease in net pension obligation		(727,662)
Change in net position of governmental activities - Government-wide Statement of Activities	$	3,613,709

The notes to financial statements are an integral part of this statement.

October 25, 2021

TOWN OF HARTFORD, VERMONT
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Original and Final Budget	Actual (Budgetary Basis)	Variance Over (Under)
REVENUES:			
Property taxes	$ 14,240,834	$ 13,944,500	$ (296,334)
Intergovernmental	415,025	731,930	316,905
Fees, licenses and permits	372,272	597,490	225,218
Charges for services	1,692,413	1,675,799	(16,614)
Investment income	54,000	82,852	28,852
Fund balance carryforward	742,472	-	(742,472)
Miscellaneous	92,815	153,980	61,165
Total revenues	17,609,831	17,186,551	(423,280)
EXPENDITURES:			
General government -			
Selectboard	69,109	148,030	78,921
Boards and commissions	58,745	40,201	(18,544)
Administrative manager	466,752	333,275	(133,477)
Election administration	27,739	23,150	(4,589)
Advice and litigation	50,000	21,612	(28,388)
Vital statistics	191,380	181,324	(10,056)
Municipal offices	89,917	96,203	6,286
Financial management	394,235	379,433	(14,802)
Auditing	37,000	39,500	2,500
Valuation	201,069	189,443	(11,626)
Delinquent tax collection	37,908	22,500	(15,408)
Information technology	201,477	191,067	(10,410)
Miscellaneous	-	73,975	73,975
Total general government	1,825,331	1,739,713	(85,618)
Public safety -			
Police services	3,279,285	2,821,230	(458,055)
Special duty police	-	602	602
Emergency services	3,882,612	3,836,522	(46,090)
Dispatch services	1,060,798	878,296	(182,502)
County judicial services	104,043	107,614	3,571
Total public safety	8,326,738	7,644,264	(682,474)

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The notes to financial statements are an integral part of this statement.

TOWN OF HARTFORD, VERMONT
STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Original and Final Budget	Actual (Budgetary Basis)	Variance Over (Under)
EXPENDITURES (CONTINUED):			
Public works -			
Summer maintenance	1,308,770	704,641	(604,129)
Winter maintenance	706,770	601,030	(105,740)
Bridge maintenance	4,878	36,433	31,555
Street and traffic lighting	56,440	49,298	(7,142)
Traffic control	35,500	16,416	(19,084)
Sidewalk maintenance	56,000	70,703	14,703
Equipment operation and maintenance	455,597	389,236	(66,361)
General highway	223,891	206,834	(17,057)
Total public works	2,847,846	2,074,591	(773,255)
Health and social services -			
Cemeteries	102,800	103,103	303
Trees	1,000	-	(1,000)
Health inspection	1,641	18,110	16,469
Community health	69,532	69,532	-
Mental health services	7,000	7,000	-
Senior services	152,702	137,350	(15,352)
Low income services	9,000	9,000	-
Youth and adult services	24,445	24,445	-
General appropriated services	121,750	121,750	-
Total health and social services	489,870	490,290	420
Parks and recreation -			
Program administration	236,892	226,175	(10,717)
Swim program	2,310	6,149	3,839
Youth program	270,983	251,742	(19,241)
Adult program	18,963	3,394	(15,569)
Community activities	51,470	18,011	(33,459)
Parks maintenance	229,973	216,348	(13,625)
Buildings maintenance	11,930	8,327	(3,603)
Maxfield sports grounds	140,113	64,723	(75,390)
Maxfield sports buildings	16,808	16,255	(553)
Barwood arena	304,140	315,584	11,444
Welcome center	67,438	7,726	(59,712)
Total parks and recreation	1,351,020	1,134,434	(216,586)

The notes to financial statements are an integral part of this statement.

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TOWN OF HARTFORD, VERMONT
STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021
(Page 3 of 3)

	Original and Final Budget	Actual (Budgetary Basis)	Variance Over (Under)
EXPENDITURES (CONTINUED):			
Conservation and development -			
Conservation	2,805	1,275	(1,530)
Zoning	117,857	110,544	(7,313)
Planning and development	461,595	400,172	(61,423)
Housing and community development	5,150	954	(4,196)
Historic preservation	3,265	2,074	(1,191)
Energy	6,205	2,439	(3,766)
Resilience	1,760	1,285	(475)
Total conservation and development	598,637	518,743	(79,894)
Cultural -			
Library services	1,929	-	(1,929)
Library appropriations	361,741	361,741	-
Total cultural	363,670	361,741	(1,929)
Employee insurance costs	-	6,182	6,182
Capital expenditures	201,819	1,342,908	1,141,089
Reserve expenditures	-	529,912	529,912
Debt service -			
Debt service - principal	609,512	609,511	(1)
Debt service - interest	312,394	312,394	-
Total debt service	921,906	921,905	(1)
Total expenditures	16,926,837	16,764,683	(162,154)
EXCESS OF REVENUES OR (EXPENDITURES)	682,994	421,868	(261,126)
OTHER FINANCING SOURCES (USES):			
Capital lease proceeds	-	553,231	553,231
Loan proceeds	-	3,177,000	3,177,000
Insurance recoveries	-	8,305	8,305
Interfund transfers in (out), net	(682,994)	(183,398)	499,596
Total other financing sources (uses)	(682,994)	3,555,138	4,238,132
NET CHANGE IN FUND BALANCE	$ -	$ 3,977,006	$ 3,977,006

The notes to financial statements are an integral part of this statement.

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TOWN OF HARTFORD, VERMONT
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2021

	Water Fund	Wastewater Fund	Solid Waste Fund	Totals Proprietary Funds
ASSETS:				
Current assets -				
Cash and cash equivalents	$ 964,199	$ 2,598,418	$ 478,893	$ 4,041,510
Accounts receivable, net	288,919	580,806	5,320	875,045
Due from other funds	1,961,756	2,706,453	168,219	4,836,428
Total current assets	3,214,874	5,885,677	652,432	9,752,983
Noncurrent assets -				
Capital assets	15,518,385	40,104,787	2,372,457	57,995,629
less - accumulated depreciation	(8,297,402)	(27,526,735)	(2,132,353)	(37,956,490)
Total noncurrent assets	7,220,983	12,578,052	240,104	20,039,139
Total assets	10,435,857	18,463,729	892,536	29,792,122
LIABILITIES:				
Current liabilities -				
Accounts payable	91,492	206,638	41,212	339,342
Accrued interest	42,121	75,363	-	117,484
Accrued wages	21,938	34,255	5,637	61,830
Current portion of accrued postclosure liability	-	-	23,000	23,000
Current portion of long-term debt	217,096	618,483	-	835,579
Total current liabilities	372,647	934,739	69,849	1,377,235
Noncurrent liabilities -				
Accrued compensated absences	30,808	53,422	3,564	87,794
Other postemployment benefits	604,275	1,309,710	118,937	2,032,922
Accrued postclosure liability	-	-	161,000	161,000
Long-term debt	2,772,564	8,076,560	-	10,849,124
Total noncurrent liabilities	3,407,647	9,439,692	283,501	13,130,840
Total liabilities	3,780,294	10,374,431	353,350	14,508,075
NET POSITION:				
Net investment in capital assets	4,231,323	3,883,009	240,104	8,354,436
Unrestricted	2,424,240	4,206,289	299,082	6,929,611
Total net position	$ 6,655,563	$ 8,089,298	$ 539,186	$ 15,284,047

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The notes to financial statements are an integral part of this statement.

TOWN OF HARTFORD, VERMONT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Water Fund	Wastewater Fund	Solid Waste Fund	Totals Proprietary Funds
OPERATING REVENUES:				
Charges for services	$ 1,440,189	$ 2,791,983	$ 442,576	$ 4,674,748
Miscellaneous	48	3,600	21,140	24,788
Total operating revenues	1,440,237	2,795,583	463,716	4,699,536
OPERATING EXPENSES:				
Operation and maintenance	316,578	775,346	465,771	1,557,695
Salaries and benefits	577,251	949,811	191,251	1,718,313
Depreciation	393,203	1,136,313	64,505	1,594,021
Total operating expenses	1,287,032	2,861,470	721,527	4,870,029
Operating income (loss)	153,205	(65,887)	(257,811)	(170,493)
NONOPERATING REVENUES (EXPENSES):				
Capital contribution	-	25,513	-	25,513
Investment income	11,028	26,816	1,843	39,687
Interest expense	(70,389)	(172,188)	-	(242,577)
Total nonoperating revenues (expenses)	(59,361)	(119,859)	1,843	(177,377)
INCOME (LOSS) BEFORE TRANSFERS	93,844	(185,746)	(255,968)	(347,870)
Operating transfers in	-	-	250,000	250,000
Operating transfers out	-	(26,862)	-	(26,862)
Operating transfers, net	-	(26,862)	250,000	223,138
CHANGE IN NET POSITION	93,844	(212,608)	(5,968)	(124,732)
NET POSITION, July 1, 2020	6,561,719	8,301,906	545,154	15,408,779
NET POSITION, June 30, 2021	$ 6,655,563	$ 8,089,298	$ 539,186	$ 15,284,047

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The notes to financial statements are an integral part of this statement.

TOWN OF HARTFORD, VERMONT
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2021
(Page 1 of 2)

	Water Fund	Wastewater Fund	Solid Waste Fund	Totals Proprietary Funds
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	$ 1,405,062	$ 2,723,765	$ 482,620	$ 4,611,447
Cash paid to suppliers for goods and services	(366,929)	(589,966)	(483,701)	(1,440,596)
Cash paid to employees for services	(554,576)	(913,322)	(194,233)	(1,662,131)
Net cash provided (used) by operating activities	483,557	1,220,477	(195,314)	1,508,720
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchases of capital assets	(880,782)	(758,248)	-	(1,639,030)
Capital contributions	-	25,513	-	25,513
Proceeds from long-term debt	733,807	405,248	-	1,139,055
Transfers in (out)	-	(46,800)	-	(46,800)
Principal paid on bonds	(260,090)	(697,971)	-	(958,061)
Interest paid on bonds	(70,389)	(172,188)	-	(242,577)
Net cash provided (used) by capital and related financing activities	(477,454)	(1,244,446)	-	(1,721,900)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers in (out)	-	19,938	250,000	269,938
Change in due to/from other funds	(201,674)	(74,263)	(59,994)	(335,931)
Net cash provided (used) by noncapital financing activities	(201,674)	(54,325)	190,006	(65,993)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Investment income	11,028	26,816	1,843	39,687
Net cash provided (used) by investing activities	11,028	26,816	1,843	39,687
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(184,543)	(51,478)	(3,465)	(239,486)
CASH AND CASH EQUIVALENTS, July 1, 2020	1,148,742	2,649,896	482,358	4,280,996
CASH AND CASH EQUIVALENTS, June 30, 2021	$ 964,199	$ 2,598,418	$ 478,893	$ 4,041,510

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The notes to financial statements are an integral part of this statement.

TOWN OF HARTFORD, VERMONT
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2021
(Page 2 of 2)

	Water Fund	Wastewater Fund	Solid Waste Fund	Totals Proprietary Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
Operating income (loss)	$ 153,205	$ (65,887)	$ (257,811)	$ (170,493)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities -				
Depreciation	393,203	1,136,313	64,505	1,594,021
(Increase) decrease in accounts receivable	(35,175)	(71,818)	18,904	(88,089)
Increase (decrease) in -				
Accounts payable	(92,472)	110,017	5,070	22,615
Accrued interest	42,121	75,363	-	117,484
Accrued postclosure liability	-	-	(23,000)	(23,000)
Accrued wages	3,123	3,899	(2,033)	4,989
Other postemployment benefits	17,386	28,853	8,775	55,014
Accrued compensated absences	2,166	3,737	(9,724)	(3,821)
Net cash provided (used) by operating activities	$ 483,557	$ 1,220,477	$ (195,314)	$ 1,508,720

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The notes to financial statements are an integral part of this statement.

TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

1. Summary of significant accounting policies:

The Town of Hartford, Vermont (the Town) was chartered by King George III of England on July 4, 1761. The Town adopted a governance charter in accordance with Vermont statutes on November 4, 2008, which was subsequently ratified by the State on May 7, 2012. The Town operates under a Selectboard/Town Manager form of government, and provides the following services: general administration, public safety (police, fire, and ambulance), streets, health and social services, culture and recreation, planning and zoning, community development, public improvements, and utility operations (solid waste, water and wastewater).

A. Reporting entity - The Town is a primary unit of government under reporting criteria established by the Governmental Accounting Standards Board (GASB). Those criteria include a separately elected governing body, separate legal standing, and fiscal independence from other state and local governmental entities. Based on these criteria, there are no other entities which are component units of the Town.

The financial statements of the Town have been prepared in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) as applied to governmental units. The GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The GASB periodically updates its codification of the existing *Governmental Accounting and Financial Reporting Standards* which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes U.S. GAAP for governmental units.

B. Government-wide and fund financial statements - The basic financial statements include both government-wide and fund financial statements. The government-wide financial statements (the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the Town. The effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

In the government-wide Statement of Net Position, the financial position of the Town is consolidated and incorporates capital assets as well as long-term debt and obligations. The government-wide Statement of Activities reflects both the gross and net costs by category. Direct expenses that are clearly identifiable with the category are offset by program revenues of the category. Program revenues include charges for services provided by a particular function or program and grants that are restricted to meeting the operational or capital requirements of the particular segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Nonmajor funds are summarized in a single column as combined in the supplementary schedules.

C. Basis of presentation - The accounts of the Town are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, deferred outflows/inflows of resources, fund balances or net position, revenues, and expenditures or expenses, as appropriate.

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TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

1. Summary of significant accounting policies (continued):

C. Basis of presentation (continued) -

The Town reports the following major governmental funds:

General Fund - The General Fund is the primary operating fund of the Town. It is used to account for all financial resources, except those required to be accounted for in another fund.

Community Development Fund - The Community Development Fund is used to account for community development grant programs and the Hartford Business Revolving Loan Fund.

TIF Fund - The TIF Fund is used to account for infrastructure improvements (streets, sidewalks, storm water management) in the specified Tax Increment Financing District (TIF).

Capital Projects Fund - The Capital Projects Fund is used to account for public works infrastructure improvements funded by outside funding sources such as bonds and grants.

The Town reports the following major proprietary funds:

Water Fund - The Water Fund is used to account for the Town's water operations.

Wastewater Fund - The Wastewater Fund is used to account for the Town's wastewater operations.

The Town also reports the Solid Waste Fund, a nonmajor proprietary fund, to account for the Town's solid waste operations.

D. Measurement focus and basis of accounting - The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as they become both measurable and available. "Measurable" means the amount of the transaction that can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures generally are recorded when the fund liability is incurred, if measurable, as under accrual accounting. However, debt service expenditures are recorded only when payment is made.

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with the fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. Unbilled service revenue is accrued in the Water and Wastewater Funds.

Property taxes are recorded as revenue in the year for which taxes have been levied, provided they are collected within 60 days after year end. Licenses and permits, fines and forfeitures and miscellaneous revenues are recorded as revenues when received because they are generally not measurable prior to collection. Investment earnings and certain intergovernmental grants are recorded as earned.

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TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

1. Summary of significant accounting policies (continued):

D. Measurement focus and basis of accounting (continued) -

Ambulance service revenue is recognized as billed. Accounts receivable for ambulance services are reviewed and adjusted for collectability on a routine basis. Allowances for doubtful accounts are established as considered necessary.

Receivables are shown net of an allowance for doubtful accounts, which are estimated losses based on the judgment of management and a review of the current status of existing receivables.

E. Budgets and budgetary accounting - The Town approves a budget for the General Fund at an annual Town Meeting. The tax rate is determined by the Selectboard (the Board) based on the education and municipal grant lists and the approved operating budget. The accounting method used for budget presentation is the same method used for the financial presentation of operations under U.S. GAAP. Formal budgetary integration is employed as a management control during the year for the General Fund. The Town's department heads may adjust appropriations within their department, while adjustments between departments can only be made with the approval of the Town Manager and Finance Director. The legal level of budgetary control is at the department level. No formal amendments were made to the budget that was approved and adopted. The Town does not legally adopt budgets for other governmental funds. All budgeted amounts lapse at year end.

F. Property taxes - Property taxes attach as an enforceable lien on property owned as of April 1st. Listers establish a grand list of all property and the Board sets the tax rate required to raise the tax revenue authorized by Town and School District voters and the Vermont Agency of Education. Property taxes for the fiscal year ended June 30, 2021 were payable in two installments due August 14, 2020 and February 5, 2021.

G. Use of estimates - The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and deferred outflows/inflows of resources as well as disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures or expenses during the reporting period. Actual results could differ from those estimates.

H. Risk management - The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and others; environmental liability; and natural disasters. The Town manages these risks through participation in public entity risk pools covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town. There were no settlements in excess of the insurance coverage in any of the past three fiscal years.

The Town has elected to pay actual unemployment claims instead of enrolling in an unemployment insurance program. No liabilities have been accrued as the Town is not able to make an estimate as to any future costs. The Town paid $5,927, in unemployment claims during the year end June 30, 2021.

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TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

1. Summary of significant accounting policies (continued):

I. Cash, cash equivalents and investments - The Town considers all cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition to be cash and cash equivalents. Investments and unrealized gains and losses are reflected in the individual fund and government-wide financial statements. Investments of the Town are reported at fair value using quoted prices in active markets for identical assets. This is considered a level 1 input valuation technique under the framework established by U.S. GAAP for measuring fair value. The Town does not own investments valued with level 2 or level 3 inputs, which would use quoted prices for similar assets, or in inactive markets, or other methods for estimating fair value.

J. Capital assets - Capital assets, which include land, buildings, equipment, vehicles and infrastructure, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the proprietary fund financial statements. Capital assets are defined by the Town as assets with an estimated useful life in excess of one year and an initial, individual cost of more than $10,000 for land and improvements, $20,000 for buildings and improvements, $5,000 for vehicles and equipment, and $20,000 for infrastructure. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. The Town does not retroactively report infrastructure assets. The Town began capitalizing newly acquired or constructed general infrastructure assets since the implementation of GASB Statement No. 34. Donated capital assets are recorded at acquisition value. Major outlays for capital assets and improvements are capitalized as projects are constructed. Net interest costs are capitalized on projects during the construction period. Normal maintenance and repairs that do not add to the value of an asset or materially extend an asset's life are not capitalized. Capital assets are depreciated using the straight-line method over the useful lives shown below:

Land improvements	10 - 50 years
Buildings and improvements	10 - 75 years
Vehicles and equipment	3 - 25 years
Infrastructure	20 - 75 years

K. Deferred outflows/inflows of resources - In addition to assets and liabilities, deferred outflows of resources and deferred inflows of resources are reported as separate sections in the applicable statement of net position or balance sheet. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources in the current period. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources in the current period.

L. Compensated absences - It is the Town's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Unused vacation time must be used within the next succeeding fiscal year and is paid to the employee upon termination of their employment if their term of employment has exceeded six months. The accrual for unused vacation time, based on current pay rates, is recorded in the government-wide and proprietary fund financial statements. Governmental funds report compensated absences as an expenditure when the benefit is paid. No liability is reported for earned but unused sick time because it is not a vested benefit.

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TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

1. Summary of significant accounting policies (continued):

M. Other postemployment benefits (OPEB) - The Town provides postemployment benefits for health insurance coverage for any employee who was hired prior to January 1, 2013, has attained age 55 and retires with a minimum of ten years of service (twenty years of service for employees hired after January 1, 1999). Other postemployment benefits are reported in the government-wide and proprietary fund financial statements. Governmental funds report other postemployment benefits as an expenditure when the benefit is paid.

N. Long-term obligations - Governmental activities, business-type activities, or proprietary funds report long-term debt and other long-term obligations as liabilities in the applicable statement of net position. Governmental funds report the amount of debt issued as other financing sources and the repayment of debt as debt service expenditures.

O. Fund equity - In the fund financial statements, governmental funds may report five categories of fund balances: nonspendable, restricted, committed, assigned and unassigned.

Nonspendable fund balance includes amounts associated with inventory, prepaid expenditures, long-term loans or notes receivable, and trust fund principal to be held in perpetuity.

Restricted fund balance includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Committed fund balance includes amounts that can be used only for specific purposes determined by the Town's highest level of decision making authority, the voters, as a result of articles passed at Annual or Special Meetings.

Assigned fund balance includes amounts that are intended to be used by the Town for specific purposes as authorized by the Board.

Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in another classification. Deficits are also classified as unassigned.

The Town's policy is to apply expenditures to fund balance in the order of restricted, committed, assigned and unassigned unless the Board specifies otherwise.

2. Deposits and investments:

Fair value and classification - Deposits and investments are stated at fair value as described in note 1.I. The classification of investments as of June 30, 2021 is as follows:

Investment	Fair Value
Mutual funds	$ 25,345

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TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

2. Deposits and investments (continued):

Custodial credit risk - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Town will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of another party. The Town does not have a policy for custodial credit risk. As of June 30, 2021, $5,894,988.95 of the Town's bank balance of $27,978,961 was uninsured and uncollateralized.

Concentration of credit risk - Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The Town does not have a policy for concentration of credit risk. As of June 30, 2021, the Town does not hold more than 5% of its investments in any one issuer, other than mutual funds.

3. Notes receivable:

The Town, through various federal loan programs, has received grants and advanced funds to encourage community development. These loans, generally secured by subordinated collateral positions, are recorded as notes receivable. Notes receivable as of June 30, 2021 are as follows:

Loan, secured, to Piecemeal LLC, interest at 5.5%, monthly payments of $812, matures June 2021, extended to December 2021 due to Covid-19.	$	5,127
Loan, secured, to Vermod Real Estate Holdings, LLC, interest at 5.25%, monthly payments of $337, matures February 2026, extended to August 2026 due to Covid-19.		41,181
Loan, secured and guaranteed, to West Hartford Village Store, interest at 2.0%, monthly payments of $125, matures April 2025, extended to October 2025 due to Covid-19.		6,426
Loan, secured, to KAG Hartford RE, LLC, interest at 5.75%, monthly payments of $1,053, matures July 2023, extended to January 2024 due to Covid-19.		139,624
Loan, secured and guaranteed, to Tafts Flat Properties, LLC, interest at 8.50%, monthly payments of $1,026, matures July 2024, extended to January 2025 due to Covid-19.		37,911
Loan, secured by a mortgage, to Upper Valley Housing Associates, with no interest, monthly payments beginning January 2034, matures December 2059.		640,000
Loan, secured, to Hartford Scattered Site LP, with no interest, no payments until maturity, matures March 2036.		378,433
Loan, secured, to Bridge and Main Housing L.P., with no interest, no payments until maturity, matures October 2047.		394,245
	$	1,642,947

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TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

4. Capital assets:

Capital asset activity for the year ended June 30, 2021 was as follows:

	Balance July 1, 2020	Increase	Decrease	Balance June 30, 2021
Governmental activities -				
Capital assets, not depreciated:				
Construction in progress	$ 3,818,801	$ 6,021,527	$ 476,196	$ 9,364,132
Land	1,431,658	-	-	1,431,658
Total capital assets, not depreciated	5,250,459	6,021,527	476,196	10,795,790
Capital assets, depreciated:				
Land improvements	1,336,946	316,378	-	1,653,324
Buildings and improvements	19,779,127	123,486	53,202	19,849,411
Vehicles and equipment	10,787,441	802,336	591,272	10,998,505
Infrastructure	38,203,077	539,022	-	38,742,099
Total capital assets, depreciated	70,106,591	1,781,222	644,474	71,243,339
Less accumulated depreciation for:				
Land improvements	504,121	48,103	-	552,224
Buildings and improvements	6,562,400	849,765	51,336	7,360,829
Vehicles and equipment	7,229,889	922,427	413,844	7,738,472
Infrastructure	24,569,468	1,446,697	-	26,016,165
Total accumulated depreciation	38,865,878	3,266,992	465,180	41,667,690
Total capital assets, depreciated, net	31,240,713	(1,485,770)	179,294	29,575,649
Capital assets, net, governmental activities	36,491,172	4,535,757	655,490	40,371,439
Business-type activities -				
Capital assets, not depreciated:				
Construction in progress	1,121,177	1,432,232	-	2,553,409
Land	424,307	-	-	424,307
Total capital assets, not depreciated	1,545,484	1,432,232	-	2,977,716
Capital assets, depreciated:				
Land improvements	147,002	-	-	147,002
Buildings and improvements	27,858,484	-	-	27,858,484
Vehicles and equipment	1,284,846	147,194	18,830	1,413,210
Infrastructure	25,539,613	59,604	-	25,599,217
Total capital assets, depreciated	54,829,945	206,798	18,830	55,017,913
Less accumulated depreciation for:				
Land improvements	104,830	5,520	-	110,350
Buildings and improvements	18,693,915	861,512	-	19,555,427
Vehicles and equipment	1,180,809	70,051	18,830	1,232,030
Infrastructure	16,401,745	656,938	-	17,058,683
Total accumulated depreciation	36,381,299	1,594,021	18,830	37,956,490
Total capital assets, depreciated, net	18,448,646	(1,387,223)	-	17,061,423
Capital assets, net, business-type activities	19,994,130	45,009	-	20,039,139
Capital assets, net	$ 56,485,302	$ 4,580,766	$ 655,490	$ 60,410,578

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TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

4. Capital assets (continued):

Depreciation expense of $3,266,992 in the governmental activities was allocated to expenses of the general government ($178,096), public safety ($602,835), public works ($1,776,749), health and social services ($4,687), parks and recreation ($673,321) and cultural ($31,304) programs based on capital assets assigned to those functions.

Depreciation expense of $1,594,021 in the business-type activities was allocated to expenses of the water ($393,203), wastewater ($1,136,313) and solid waste ($64,505) programs based on capital assets assigned to those functions.

5. Interfund receivable and payable balances:

Interfund receivable and payable balances, due to the pooling of cash for cash receipts and disbursements, as of June 30, 2021 are as follows:

	Interfund Receivables	Interfund Payables
Governmental funds -		
General Fund	$ -	$ 5,266,423
Community Development Fund	106,552	-
TIF Fund	39,737	-
Capital Projects Fund	-	195,449
Other Governmental Funds	479,155	-
	625,444	5,461,872
Proprietary funds -		
Water Fund	1,961,756	-
Wastewater Fund	2,706,453	-
Solid Waste Fund	168,219	-
	4,836,428	-
	$ 5,461,872	$ 5,461,872

6. Interfund transfers:

Interfund transfers constitute the transfer of resources from the fund that receives the resources to the fund that utilizes them. Interfund transfers for the year ended June 30, 2021 were as follows:

	Transfers In	Transfers Out
Governmental funds -		
General Fund	$ 66,602	$ 250,000
TIF Fund	-	39,740
	66,602	289,740
Proprietary funds -		
Wastewater Fund		26,862
Solid Waste Fund	250,000	-
	$ 316,602	$ 316,602

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6. Interfund transfers (continued):

Transfers from the General Fund to the Solid Waste Fund of $250,000 were included in the approved budget to support operations of the Solid Waste Fund. Transfers from the TIF Fund and Wastewater Fund to the General Fund of $39,740 and $26,862, respectively.

7. Long-term obligations:

Long-term obligations activity for the year ended June 30, 2021 was as follows:

	Balance July 1, 2020	Additions	Reductions	Balance June 30, 2021	Due Within One Year
Governmental activities -					
Accrued compensated absences	$ 572,328	$ 59,294	$ -	$ 631,622	$ 157,906
Other postemployment benefits	13,104,037	352,850	-	13,456,887	-
Net pension liability	3,472,599	1,649,102	-	5,121,701	-
Long-term debt	11,309,797	5,755,900	760,812	16,304,885	847,561
Capital lease obligation	985,215	553,231	148,026	1,390,420	-
	$ 29,443,976	$ 8,370,377	$ 908,838	$ 36,905,515	$ 1,005,467
Business-type activities -					
Accrued compensated absences	$ 91,615	$ -	$ 3,821	$ 87,794	$ 21,949
Other postemployment benefits	1,977,908	55,014	-	2,032,922	-
Accrued postclosure liability	207,000	-	23,000	184,000	23,000
Long-term debt	11,503,709	1,139,055	958,061	11,684,703	835,579
	$ 13,780,232	$ 1,194,069	$ 984,882	$ 13,989,419	$ 880,528
Total long-term obligations	$ 43,224,208	$ 9,564,446	$ 1,893,720	$ 50,894,934	$ 1,885,994

8. Landfill closure and postclosure care costs:

The Town operated a landfill for use by Town residents and various neighboring Towns. The landfill ceased accepting solid waste as of December 31, 1992. Subsequently, the Town operated a landfill for construction and demolition debris. Phase I of this landfill ceased accepting debris for disposal as of July 31,1998 and was closed and capped during the fiscal year ended June 30, 2000. There are no plans to open Phase II of the landfill. Currently the Town operates a transfer station for municipal solid waste, and a grinding facility and transfer station for construction and demolition debris.

State and federal laws and regulations require that the Town perform certain maintenance and monitoring functions at the landfill site for 30 years after closure and report monitoring results to the state regulatory agency. An estimated liability, estimated by the Town's engineers, of $184,000 has been recognized in accrued postclosure liability for the future postclosure care costs. The Town is required to annually appropriate funds to finance postclosure care of the facility. The Town also maintains cash set aside to fund future postclosure care expenses. The balance of this cash account at June 30, 2021 was $370,222. The estimate is based on the amount that would be paid if all equipment, facilities and services required to monitor and maintain the landfill were acquired as of June 30, 2021. However, the actual cost of postclosure care may be higher (or lower) due to inflation, changes in technology, or changes in landfill laws and regulations.

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TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

9. Debt:

Short-term - In the prior year, the Town obtained a line of credit in the form of a 2.8% promissory note in the amount of $3,000,000 which matured in April 2021. The Town did not borrow on this note.

During the year, the Town obtained a line of credit in the form of a 2.8% grant anticipation note in the amount of $9,200,000 which matures in July 2021. Subsequent to year end the Town renewed this grant anticipation note, extending the maturity date to March 2022. As of the date of this report, the Town has not yet borrowed on this note.

Long-term - Outstanding long-term debt as of June 30, 2021 is as follows:

Governmental activities - notes from direct borrowings:		
General obligation note, Vermont Municipal Bond Bank - 2012 Series 1, various interest rates, annual principal payment of $56,761, due November 2032.	$	681,135
General obligation note, Vermont Municipal Bond Bank - 2017 Series 4, various interest rates, annual principal payment of $307,750, due November 2033.		4,000,750
General obligation note, Vermont Municipal Bond Bank - 2014 Series 3, various interest rates, annual principal payment of $45,000, due November 2034.		630,000
General obligation note, Vermont Municipal Bond Bank - 2014 Series 3, various interest rates, annual principal payment of $245,000, due November 2034.		3,430,000
General obligation note, Vermont Municipal Bond Bank - 2017 Series 3, various interest rates, annual principal payment of $106,300, due November 2037.		1,807,100
General obligation note, Vermont Municipal Bond Bank - 2020 Series 2, various interest rates, annual principal payment of $86,750, due November 2040.		1,735,000
General obligation note, Vermont Municipal Bond Bank - 2021 Series 1, various interest rates, annual principal payment of $42,195, due November 2041.		843,900
General obligation note, Vermont Municipal Bond Bank - 2021 Series 1, various interest rates, annual principal payment of $158,850, due November 2041.		3,177,000
	$	16,304,885
Business-type activities - notes from direct borrowings:		
General obligation note, Vermont Municipal Bond Bank - RF3-069, interest at 1%, admin fee at 2%, annual payment of $180,152, due June 2026.	$	796,579
General obligation note, Vermont Municipal Bond Bank - AR1-006, no interest, admin fee at 2%, annual payment of $40,797, due September 2031.		390,646
General obligation note, Vermont Municipal Bond Bank - AR1-099, no interest, admin fee at 2%, annual payment of $464,167, due June 2033.		4,511,468
General obligation note, Vermont Municipal Bond Bank - AR1-041, no interest, admin fee at 2%, annual payment of $327,396, due September 2032.		3,204,000

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TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

9. Debt (continued):

Long-term (continued) -

Business-type activities - notes from direct borrowings (continued):

General obligation note, Vermont Municipal Bond Bank - RF3-329, interest at 1%, admin fee at 2%, annual payment of $97,460, due October 2037.	1,459,274
General obligation note, Vermont Municipal Bond Bank - RF1-188, no interest or admin fee, annual payment of $3,484, due September 2032.	69,675
General obligation note, Vermont Municipal Bond Bank - RF1-202, no interest or admin fee, annual payment of $1,569 (based on current borrowings), due June 2027.	15,687
General obligation note, Vermont Municipal Bond Bank - RF1-222, no interest, admin fee at 2%, annual payments of $20,139, (based on current borrowings), due December 2050.	451,039
General obligation note, Vermont Municipal Bond Bank - RF3-390, interest at 1%, admin fee at 2%, annual payments of $37,438, (based on current borrowings), due August 2051.	733,807
General obligation note, Vermont Municipal Bond Bank - RF1-271, no interest or admin fee, due December 2025.	52,528
	$ 11,684,703

Long-term debt activity for the year ended June 30, 2021 was as follows:

	Balance July 1, 2020	Additions	Retirements	Balance June 30, 2021	Due Within One Year
Governmental activities -					
Notes from direct borrowings:					
VMBB - 2012 Series 1	$ 737,897	$ -	$ 56,762	$ 681,135	$ 56,761
VMBB - 2017 Series 4	4,308,500	-	307,750	4,000,750	307,750
VMBB - 2014 Series 3	675,000	-	45,000	630,000	45,000
VMBB - 2014 Series 3	3,675,000	-	245,000	3,430,000	245,000
VMBB - 2017 Series 3	1,913,400	-	106,300	1,807,100	106,300
VMBB - 2020 Series 2	-	1,735,000	-	1,735,000	86,750
VMBB - 2021 Series 1	-	843,900	-	843,900	-
VMBB - 2021 Series 1	-	3,177,000	-	3,177,000	-
	11,309,797	5,755,900	760,812	16,304,885	847,561

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TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

9. Debt (continued):

Long-term (continued) -

	Balance July 1, 2020	Additions	Retirements	Balance June 30, 2021	Due Within One Year
Business-type activities -					
Notes from direct borrowings:					
RF3-069	942,248	-	145,669	796,579	150,039
AR1-006	431,443	-	40,797	390,646	32,103
AR1-099	4,841,246	-	329,778	4,511,468	336,373
AR1-041	3,531,396	-	327,396	3,204,000	238,889
RF3-329	1,573,695	-	114,421	1,459,274	67,057
RF1-188	69,675	-	-	69,675	-
RF1-202	15,687	-	-	15,687	-
RF1-222	98,319	352,720	-	451,039	11,118
RF3-390	-	733,807	-	733,807	-
RF1-271	-	52,528	-	52,528	-
	11,503,709	1,139,055	958,061	11,684,703	835,579
	$ 22,813,506	$ 6,894,955	$ 1,718,873	$ 27,989,588	$ 1,683,140

Debt service requirements to maturity are as follows:

	Governmental Activities Notes from Direct Borrowings		Business-type Activities Notes from Direct Borrowings	
	Principal	Interest	Principal	Interest
Year ending June 30,				
2022	$ 847,561	$ 489,696	$ 835,579	$ 238,819
2023	1,048,606	447,574	879,298	241,950
2024	1,048,606	423,303	929,564	222,162
2025	1,048,606	383,614	914,982	201,907
2026	1,048,606	350,140	988,244	181,172
2027-2031	5,243,032	1,346,948	4,077,479	631,007
2032-2036	4,167,248	516,109	2,118,440	229,650
2037-2041	1,651,575	130,410	413,815	95,742
2042-2046	201,045	2,916	229,568	58,318
2047-2051	-		261,386	26,500
2052	-	-	36,348	1,090
	$ 16,304,885	$ 4,090,710	$ 11,684,703	$ 2,128,317

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9. Debt (continued):

Long-term (continued) -

In prior years the Vermont Municipal Bond Bank (VMBB) has refunded the 1997 Series 1, 2004 Series 1 and 2013 Series 1 direct borrowings with the 2007 Series 2, 2012 Series 3 and 2017 Series 4 direct borrowings, respectively, resulting in interest savings to the Town of $221,066. These savings allocations, to be received between FY14 and FY34, have been reflected as a reduction of interest in the debt service requirements table. There is no remaining principal balance due on the 2007 Series 2 or 2012 Series 3, direct borrowings at June 30, 2021.

In the event that the Town is in default on their payment obligations issued from the VMBB, the State Treasurer has the ability to intercept State funding until the default is cured.

Subsequent to year end the Town obtained a general obligation note through the State of Vermont Revolving Loan Fund, RF1-291, in the amount of $31,700.

10. Capital lease:

The Town has entered into lease agreements as lessee for financing the acquisition of various capital assets. These lease agreements qualify as capital leases for accounting purposes and, therefore, the cost and depreciation of these assets are included with other capital assets of the Town. The cost of these assets acquired by capital lease is the present value of the future lease payments. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2021 are as follows:

Year ending June 30,	
2022	$ 252,342
2023	222,321
2024	209,169
2025	209,169
2026	195,227
2027-2029	520,220
Total minimum lease payments	1,608,448
Less: amount representing interest	(218,028)
Present value of minimum lease payments	$ 1,390,420

11. Tax increment financing district:

The Hartford Selectboard approved the establishment of a Tax Increment Financing District (TIF) on April 5, 2011, which was later approved by the Vermont Economic Progress Council (VEPC) on December 8, 2011. The District includes the historic White River Junction downtown area, and the area along Maple Street between Prospect Street and Hartford Avenue (Route 5). The TIF creation date is considered to be April 1, 2011, and the TIF activation date is the date of the "execution of the financing" which was July 31, 2014.

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11. Tax increment financing district (continued):

The TIF allows the Town to undertake and pay for infrastructure improvements that enable increased private sector economic and community development. With a TIF, the base value of properties, within the TIF, are set at the time the TIF is created. All property taxes generated by the original base continue to go to the municipal General Fund and the State Education Fund. For twenty years from the first debt incursion, the municipal and education property taxes generated by any new development are shared, with 75% going to finance TIF infrastructure improvements and debt, and 25% going to the municipal General Fund and State Education Fund. As a general obligation of the Town, if TIF revenues are not sufficient to cover the debt, the Town is still responsible for the payments. The Town cannot incur any new TIF debt until each project or group of projects is approved by the VEPC and then by the voters.

In March 2014, voters approved a $900,000 borrowing for the first TIF project - reconstruction and realignment of Prospect Street. This included roadway, utilities, pedestrian walkways, lighting, and landscaping for phase one of a multi-phase private redevelopment project, and TIF related costs, such as legal, consultant, engineering, public notices, financing vote, and bidding process. This Town road project is now completed. A new 38,600 sq ft private office building was constructed and occupied in 2015, and a second 10,000 sq ft building was constructed and occupied in 2016. The private development of these two new buildings covers the payments for the related debt. A third building is expected in the future.

In March 2016, Town voters authorized TIF projects and borrowings in the amount of $900,000 for public parking, storm water and sanitary sewer infrastructure improvements, and related costs. $200,000 of the authorization was included in the VMBB 2017 Series 3 borrowing issued in August 2017. The financing for the remaining $700,000 authorized is to be determined upon completion of the engineering work. The parking lot is in the design phase.

In March 2017, Town voters authorized TIF projects and borrowings totaling $1,926,000 for construction of public sidewalks, roads, streetscapes, water, storm water, sanitary sewer, and South Main Street retaining wall improvements, and related costs, advances, interfund loans and third-party public infrastructure costs. Specific projects are engineering and construction of Currier Street Extension, North Main Street sidewalks and streetscapes, and design and engineering of South Main, North Main and Gates Streets for various improvements. The entire authorization was included in the VMBB 2017 Series 3 borrowing issued in August 2017. The North Main Street sidewalk is completed; the Currier Street Project is expected to be completed in FY 2022; and section one of the South Main Street project engineering is substantially completed with the remaining section anticipated to be completed in FY 2022.

In March 2019, Town voters authorized TIF projects and borrowings totaling $5,477,000 for the engineering, design, permitting and construction of public sidewalk, road, streetscape, lighting, water, stormwater, sanitary sewer, retaining wall on South Main Street, North Main Street, and Gates Street, and related costs, TIF administrative costs, audits, advances, interfund loans and third party public infrastructure costs for such improvements and any previously approved TIF improvements. Voters also approved using any unexpended proceeds of borrowings previously issued or voter authorized, to finance the cost of TIF improvements and related costs for this project and any previously approved TIF improvements. $849,212 of the debt authorization was issued in September 2020 through the Vermont Clean Water State Revolving Fund Loan RF1-222; $1,037,771 of the debt authorization was issued in September 2020 through the Vermont Drinking Water State Revolving Fund Loan RF3-390; and $1,735,000 of the debt authorization was issued in August 2020 through the VMBB 2020 Series 2 borrowing.

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11. Tax increment financing district (continued):

In March 2020, Town voters authorized TIF projects and borrowings totaling $2,666,600, for the engineering, design, legal, surveying, permitting and construction of public sidewalk, curb, crosswalks, paving, road, parking, streetscape, landscaping, lighting, and drainage on South Main Street and Maple Street, and for related costs, TIF administrative costs, audits, advances, interfund loans and third-party public infrastructure costs for such improvements and any previously approved TIF improvements. Voters also approved using any unexpended proceeds of bonds or notes previously issued or voter authorized, to finance the cost of TIF improvements and related costs for these projects and any previously approved TIF improvements. Due to the Covid-19 pandemic, debt issuance and project implementation have been delayed.

Also in 2020, the Vermont Legislature approved an extension of the TIF's 20-year debt issuance period from March 2021 to March 2024 due to the impact of the great recession on development in the first three years of the TIF, and the impact of the Covid-19 pandemic.

The State of Vermont performed a 5 year TIF audit during FY21. This audit identified that the Town owed approximately $3,000 to the State Education Fund related to eight parcels being inadvertently excluded from the TIF boundaries when the TIF was created in 2011.

During FY21, The Town also identified that the 2019 and 2020 grand list property valuations inadvertently excluded 27 North Main Street from the TIF, resulting in the TIF tax increment for this property, for these two years, being excluded from the TIF Fund. The impact of correcting this error would result in the TIF Fund being owed approximately $25,000, and $16,000, from the State Education Fund, and the General Fund, respectively, and the Town would not owe the State Education Fund the amount identified during the 5 year TIF audit.

The Town is currently appealing the State of Vermont's finding using the TIF Issue Resolution Process in TIF Rule 1103, which is anticipated to be completed in FY22.

12. Fund balances:

As of June 30, 2021, the General Fund reported a nonspendable fund balance ($52,857) related to employee HRA accounts. The remaining fund balances of this fund are restricted ($2,880,606) related to bond funding, committed ($2,296,651) for various reserves, assigned ($2,619,503) for various encumbrances and planned use of fund balance in the FY22 budget and unassigned ($3,210,404).

13. Deficit fund balances:

As of June 30, 2021, the Recreation Fund has a deficit fund balance of $60,728. Management intends to recover this deficit through future revenues and grant reimbursements.

As of June 30, 2021, the Capital Projects Fund has a deficit fund balance of $120,302. Management intends to recover this deficit through future grant reimbursements and a transfer from the General Fund.

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14. Pension plans:

401(a) Governmental Money Purchase Plan -

Plan description and funding requirements: The Plan is a governmental deferred compensation plan through the International City Manager's Association (ICMA) Retirement Corporation that operates under section 401 of the Internal Revenue Code. The Plan provides retirement benefits to full time employees hired prior to April 1, 2007, who had not elected to change their plan to VMERS on that date. No other employees of the Town are eligible to participate.

The Town is required to make contributions to the Plan at a rate of 8% of the participant's salary. The ICMA Retirement Corporation administers the plan. Total contributions by the Town for the year ended June 30, 2021 were $80,696.

457 Deferred Compensation Plan -

Plan description and funding requirements: The Plan is a governmental deferred compensation plan through the International City Manager's Association (ICMA) Retirement Corporation that operates under section 457 of the Internal Revenue Code. The Plan permits employees to defer a portion of their salary until future years. This deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The Town has no liability for losses under the plan. All of the investments are self-directed by each participant. Under federal law, the investments are held in trust for the benefit of the employees. Accordingly, the Town does not report these assets on their financial statements. There is no employer contribution to this Plan.

Vermont Municipal Employees' Retirement System -

Plan description: The Town contributes to the Vermont Municipal Employees' Retirement System (VMERS or the Plan) a cost-sharing multiple-employer public employee retirement system with defined benefit and defined contribution plans, administered by the State of Vermont. The State statutory provisions, found in Title 24, Chapter 125, of the V.S.A., govern eligibility for benefits, service requirements and benefit provisions. The general administration and responsibility for the proper operation of VMERS is vested in the Board of Trustees consisting of five members. VMERS issues annual financial information which is available and may be reviewed at the VMERS' office, 109 State Street, Montpelier, Vermont, 05609-6200, by calling (802) 828-2305 or online at http://www.vermonttreasurer.gov.

Benefits provided: VMERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits do vary between the groups included in the Plan but are determined for the members of each group as a percentage of average compensation in a certain number of the highest consecutive years of service. Eligibility for benefits requires five years of service.

Contributions: Defined benefit plan members are required to contribute 3.0% (Group A), 5.375% (Group B), 10.5% (Group C) or 11.85% (Group D) of their annual covered salary, and the Town is required to contribute 4.5% (Group A), 6.0% (Group B), 7.75% (Group C) or 10.35% (Group D) of the employees' compensation. Defined contribution plan members are required to contribute 5.0% of their annual covered salary and the Town is required to contribute an equal dollar amount. The contribution requirements of plan members and the Town are established and may be amended by the Board of Trustees. The Town's contributions to VMERS for the years ended June 30, 2021, 2020, and 2019, were $467,926, $431,926, and $389,629, respectively. The amount contributed was equal to the required contributions for the year.

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14. Pension plans (continued):

Vermont Municipal Employees' Retirement System (continued) -

Pension liabilities, deferred outflows of resources, deferred inflows of resources: These financial statements include the Town's proportionate share of the VMERS net pension liability, deferred outflows of resources for pension expense, deferred inflows of resources from investment earnings and contributions, and the related effects on government-wide net position and activities. The State of Vermont has provided the following information to all employers participating in VMERS, which is based on its calculation of the Town's 2.025% proportionate share of VMERS defined benefit plan.

Town's share of VMERS net pension liability	$ 5,121,701
Deferred outflows of resources - Deferred pension expense	$ 2,172,215
Deferred inflows of resources - Deferred pension credits	$ 144,786

Additional information: VMERS obtains an annual actuarial valuation for the pension plan. Detailed information is provided in that report for actuarial assumptions of inflation rates, salary increases, investment rates of return, mortality rates, discount rates, and the calculations used to develop annual contributions and the VMERS net position.

The Town adopted GASB Statement No. 68 in FY 2015 and is developing the ten years of required supplementary information in schedules 7 and 8. This historical pension information includes the Town's Proportionate Share of Net Pension Liability of VMERS and Town's Contributions to VMERS.

15. Other postemployment benefits (OPEB) plan:

The Town's most recent GASB 74/75 Actuarial Valuation was performed with a valuation date of July 1, 2019, with measurement dates of July 1, 2019 and July 1, 2020 for the reporting dates of June 30, 2020 and June 30, 2021, respectively. The Town's next actuarial valuation is scheduled to be performed with a valuation date of July 1, 2021.

Plan description: The Town's Retiree Medical Insurance Program (the Plan) offers comprehensive medical insurance for all retired former full-time employees of the Town. The Plan is a single employer defined benefit OPEB plan administered by the Town. The Town does not accumulate assets in a trust for future benefit payments, but currently funds these benefits on a pay-as-you-go basis.

Benefits provided: The Plan provides health insurance coverage for any employee who was hired prior to January 1, 2013, has attained age 55 and retires with a minimum of ten years of service (twenty years of service for employees hired after January 1, 1999). The Town pays for health insurance costs up to age 65 and then pays for any Medicare supplemental policy, in accordance with the cost-sharing arrangements that exist for regular employees.

Employees covered by benefit terms: At the valuation date, plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits	63
Active employees	55
	118

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TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

15. Other postemployment benefits (OPEB) plan (continued):

Total OPEB liability: The Town's total OPEB liability for the year ended June 30, 2021 is $15,489,809. The Plan is not funded in advance so the net OPEB liability is also $15,489,809. An analysis of the total OPEB liability is presented in Schedule 9.

Sensitivity of the total OPEB liability: A change in assumptions can have a large effect of the estimated OPEB obligation. An increase of 1% in the healthcare cost trend would increase the OPEB liability to $18,738,450 while a decrease of 1% would reduce the OPEB liability to $13,000,447. An increase of 1% in the discount rate used to calculate future costs would reduce the OPEB liability to $13,277,549 while a decrease of 1% would increase the OPEB liability to $18,289,723.

Actuarial assumptions and other inputs: The total OPEB liability in the actuarial valuation was determined using the following actuarial assumptions and other inputs:

Actuarial cost method	Individual entry age normal
Discount rate	3.50% per annum
Healthcare cost trend rate	4.50% increase per annum
Inflation rate	2.50% per annum
Compensation increases	3.00% per annum
Mortality tables	Various RP-2014 healthy annuitant tables

16. Subsequent event/contingencies:

These financial statements were evaluated for subsequent events to be reported in the notes through [redacted], 2021, the date the financial statements were available to be issued.

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Schedule 1

TOWN OF HARTFORD, VERMONT
COMBINING BALANCE SHEET - OTHER GOVERNMENTAL FUNDS
JUNE 30, 2021

	Public Safety Fund	Recreation Fund	Impact Fees Fund	FEMA Fund	Cemetery Trust Fund	Total
ASSETS						
Cash and cash equivalents	$ 6,297	$ 38,022	$ 151	$ -	$ 23,939	$ 68,409
Investments	-	-	-	-	25,345	25,345
Accounts receivable	3,097	-	-	-	-	3,097
Grants receivable	6,655	-	-	-	-	6,655
Due from other funds	178,988	-	5,250	391,637	-	575,875
Total assets	$ 195,037	$ 38,022	$ 5,401	$ 391,637	$ 49,284	$ 679,381
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts payable	$ -	$ 2,030	$ -	$ -	$ -	$ 2,030
Accrued wages	786	-	-	-	-	786
Due to other funds	-	96,720	-	-	-	96,720
Total liabilities	786	98,750	-	-	-	99,536
FUND EQUITY:						
Fund balances -						
Nonspendable	-	-	-	-	27,168	27,168
Restricted	194,251	-	5,401	391,637	22,116	613,405
Unassigned	-	(60,728)	-	-	-	(60,728)
Total fund balances (deficit)	194,251	(60,728)	5,401	391,637	49,284	579,845
Total liabilities, deferred inflows of resources and fund equity	$ 195,037	$ 38,022	$ 5,401	$ 391,637	$ 49,284	$ 679,381

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October 25, 2021

Schedule 2

TOWN OF HARTFORD, VERMONT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - OTHER GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Public Safety Fund	Recreation Fund	Impact Fees Fund	FEMA Fund	Cemetery Trust Fund	Total
REVENUES:						
Intergovernmental	$ 16,219	$ 1,305	$ -	$ -	$ -	$ 17,524
Property taxes	-	-	-	-	-	-
Miscellaneous revenues	2,569	20,364	-	-	-	22,933
Investment income	18	110	-	-	8,192	8,320
Total revenues	18,806	21,779	-	-	8,192	48,777
EXPENDITURES:						
General government	-	-	-	-	-	-
Public safety	7,278	-	-	-	-	7,278
Recreation	-	13,493	-	-	-	13,493
Capital outlay	12,999	-	-	-	-	12,999
Debt service - principal	-	-	-	-	-	-
Debt service - interest	-	-	-	-	-	-
Total expenditures	20,277	13,493	-	-	-	33,770
NET CHANGE IN FUND BALANCES	(1,471)	8,286	-	-	8,192	15,007
FUND BALANCES (DEFICIT), July 1, 2020	195,722	(69,014)	5,401	391,637	41,092	564,838
FUND BALANCES (DEFICIT), June 30, 2021	$ 194,251	$ (60,728)	$ 5,401	$ 391,637	$ 49,284	$ 579,845

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October 25, 2021

TOWN OF HARTFORD, VERMONT Schedule 3
COMBINING STATEMENT OF NET POSITION - WATER FUND
JUNE 30, 2021

	Central Water Fund	Quechee Water Fund	Total Water Fund
ASSETS:			
Current assets -			
Cash and cash equivalents	$ 337,545	$ 626,654	$ 964,199
Accounts receivable, net	193,012	95,907	288,919
Due from other funds	961,399	1,000,357	1,961,756
Total current assets	1,491,956	1,722,918	3,214,874
Noncurrent assets -			
Capital assets	11,228,097	4,290,288	15,518,385
less - accumulated depreciation	(6,324,388)	(1,973,014)	(8,297,402)
Total noncurrent assets	4,903,709	2,317,274	7,220,983
Total assets	6,395,665	4,040,192	10,435,857
LIABILITIES:			
Current liabilities -			
Accounts payable	87,419	4,073	91,492
Accrued interest	1,991	40,130	42,121
Accrued wages	13,684	8,254	21,938
Current portion of long-term debt	150,039	67,057	217,096
Total current liabilities	253,133	119,514	372,647
Noncurrent liabilities -			
Accrued compensated absences	29,422	1,386	30,808
Other postemployment benefits	494,678	109,597	604,275
Long-term debt	1,380,347	1,392,217	2,772,564
Total noncurrent liabilities	1,904,447	1,503,200	3,407,647
Total liabilities	2,157,580	1,622,714	3,780,294
NET POSITION:			
Net investment in capital assets	3,373,323	858,000	4,231,323
Unrestricted	864,762	1,559,478	2,424,240
Total net position	$ 4,238,085	$ 2,417,478	$ 6,655,563

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Schedule 4

TOWN OF HARTFORD, VERMONT
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - WATER FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Central Water Fund	Quechee Water Fund	Total Water Fund
OPERATING REVENUES:			
Charges for services	$ 998,816	$ 441,373	$ 1,440,189
Miscellaneous	48	-	48
Total operating revenues	998,864	441,373	1,440,237
OPERATING EXPENSES:			
Operation and maintenance	234,790	81,788	316,578
Salaries and benefits	428,152	149,099	577,251
Depreciation	259,431	133,772	393,203
Total operating expenses	922,373	364,659	1,287,032
Operating income (loss)	76,491	76,714	153,205
NONOPERATING REVENUES (EXPENSES):			
Investment income	5,257	5,771	11,028
Interest expense, net of accrued interest	(30,259)	(40,130)	(70,389)
Total nonoperating revenues (expenses)	(25,002)	(34,359)	(59,361)
CHANGE IN NET POSITION	51,489	42,355	93,844
NET POSITION, July 1, 2020	4,186,596	2,375,123	6,561,719
NET POSITION, June 30, 2021	$ 4,238,085	$ 2,417,478	$ 6,655,563

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TOWN OF HARTFORD, VERMONT Schedule 5
COMBINING STATEMENT OF NET POSITION - WASTEWATER FUND
JUNE 30, 2021

	Central Wastewater Fund	Quechee Wastewater Fund	Total Wastewater Fund
ASSETS:			
Current assets -			
Cash and cash equivalents	$ 1,492,703	$ 1,105,715	$ 2,598,418
Accounts receivable, net	319,144	261,662	580,806
Due from other funds	1,226,215	1,480,238	2,706,453
Total current assets	3,038,062	2,847,615	5,885,677
Noncurrent assets -			
Capital assets	21,832,460	18,272,327	40,104,787
less - accumulated depreciation	(14,778,897)	(12,747,838)	(27,526,735)
Total noncurrent assets	7,053,563	5,524,489	12,578,052
Total assets	10,091,625	8,372,104	18,463,729
LIABILITIES:			
Current liabilities -			
Accounts payable	180,342	26,296	206,638
Accrued interest	18,317	57,046	75,363
Accrued wages	19,947	14,308	34,255
Current portion of long-term debt	366,425	252,058	618,483
Total current liabilities	585,031	349,708	934,739
Noncurrent liabilities -			
Accrued compensated absences	38,449	14,973	53,422
Other postemployment benefits	990,490	319,220	1,309,710
Long-term debt	4,878,532	3,198,028	8,076,560
Total noncurrent liabilities	5,907,471	3,532,221	9,439,692
Total liabilities	6,492,502	3,881,929	10,374,431
NET POSITION:			
Net investment in capital assets	1,808,606	2,074,403	3,883,009
Unrestricted	1,790,517	2,415,772	4,206,289
Total net position	$ 3,599,123	$ 4,490,175	$ 8,089,298

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Schedule 6

TOWN OF HARTFORD, VERMONT
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - WASTEWATER FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Central Wastewater Fund	Quechee Wastewater Fund	Total Wastewater Fund
OPERATING REVENUES:			
Charges for services	$ 1,609,403	$ 1,182,580	$ 2,791,983
Miscellaneous	-	3,600	3,600
Total operating revenues	1,609,403	1,186,180	2,795,583
OPERATING EXPENSES:			
Operation and maintenance	463,218	312,128	775,346
Salaries and benefits	570,132	379,679	949,811
Depreciation	532,503	603,810	1,136,313
Total operating expenses	1,565,853	1,295,617	2,861,470
Operating income (loss)	43,550	(109,437)	(65,887)
NONOPERATING REVENUES (EXPENSES):			
Capital contribution	25,513	-	25,513
Investment income	12,250	14,566	26,816
Interest expense, net of accrued interest	(115,142)	(57,046)	(172,188)
Total nonoperating revenues (expenses)	(77,379)	(42,480)	(119,859)
INCOME (LOSS) BEFORE TRANSFERS	(33,829)	(151,917)	(185,746)
Operating transfers out	(26,862)	-	(26,862)
CHANGE IN NET POSITION	(60,691)	(151,917)	(212,608)
NET POSITION, July 1, 2020	3,659,814	4,642,092	8,301,906
NET POSITION, June 30, 2021	$ 3,599,123	$ 4,490,175	$ 8,089,298

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TOWN OF HARTFORD, VERMONT
SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF TOWN'S PROPORTIONATE SHARE OF NET PENSION LIABILITY
VMERS
JUNE 30, 2021

Schedule 7

	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Town's proportion of the net pension liability	2.0246%	2.0016%	2.2202%	2.0727%	1.9987%	2.0337%	1.9881%
Town's proportionate share of the net pension liability	$ 5,121,701	$ 3,472,599	$ 3,123,251	$ 2,511,201	$ 2,572,277	$ 1,567,870	$ 181,445
Town's covered payroll	$ 5,979,663	$ 5,704,684	$ 5,320,692	$ 5,472,234	$ 4,398,702	$ 4,294,168	$ 4,153,140
Town's proportionate share of the net pension liability as a percentage of its covered payroll	85.652%	60.873%	58.700%	45.890%	58.478%	36.512%	4.369%
VMERS net position as a percentage of the total pension liability	74.52%	80.35%	82.60%	83.64%	80.95%	87.42%	98.32%

SCHEDULE OF TOWN'S CONTRIBUTIONS
VMERS
JUNE 30, 2021

Schedule 8

	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Contractually required contribution	$ 454,869	$ 419,606	$ 384,575	$ 388,880	$ 313,738	$ 303,770	$ 268,542
Contributions in relation to the contractually required contribution	454,869	419,606	384,575	388,880	313,738	303,770	268,542
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Town's covered payroll	$ 5,979,663	$ 5,704,684	$ 5,320,692	$ 5,472,234	$ 4,398,702	$ 4,294,168	$ 4,153,140
Contributions as a percentage of covered payroll	7.607%	7.355%	7.228%	7.106%	7.133%	7.074%	6.466%

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October 25, 2021

TOWN OF HARTFORD, VERMONT
SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF CHANGES IN THE TOWN'S TOTAL OPEB LIABILITY AND RELATED RATIOS OTHER POSTEMPLOYMENT BENEFITS PLAN JUNE 30, 2021

Schedule 9

	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Total OPEB Liability:				
Changes for the year-				
Service cost	$ 325,561	$ 314,552	$ 347,699	$ 295,097
Interest	531,470	464,064	453,840	345,611
Difference between expected and actual plan experience	-	352,119	-	3,022,954
Changes in assumptions	-	203,486	-	-
Benefit payments	(449,167)	(429,825)	(477,373)	(296,328)
Net OPEB expense	407,864	904,396	324,166	3,367,334
Total OPEB Liability - beginning of year	15,081,945	14,177,549	13,853,383	9,889,027
Changes in assumptions for GASB 75	-	-	-	597,022
Total OPEB Liability - end of year	$ 15,489,809	$ 15,081,945	$ 14,177,549	$ 13,853,383
Covered-employee payroll	$ 7,435,394	$ 7,389,688	$ 7,251,836	$ 7,052,376
Total OPEB liability as a percentage of covered-employee payroll	48.00%	49.00%	51.15%	50.91%

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October 25, 2021

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Selectboard
Town of Hartford, Vermont

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Hartford, Vermont (the Town) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated _____, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Town's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings and questioned costs as item 2021-001.

DRAFT

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Montpelier, Vermont
[redacted], 2021

DRAFT

October 25, 2021

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE

The Selectboard
Town of Hartford, Vermont

Report on Compliance for Each Major Federal Program

We have audited the Town of Hartford, Vermont's (the Town) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the Town's major federal programs for the year ended June 30, 2021. The Town's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Town's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Town's compliance.

Opinion on Each Major Federal Program

In our opinion, the Town of Hartford, Vermont complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

DRAFT

Report on Internal Control Over Compliance

Management of the Town is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Town's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Montpelier, Vermont
_____, 2021

DRAFT

TOWN OF HARTFORD, VERMONT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021
(Page 1 of 2)

Federal Grantor/Pass-through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Expenditures
U.S. Department of Agriculture:				
Community Facilities Loans and Grants	10.766		$ -	$ 27,800
U.S. Department of Housing and Urban Development:				
Passed through the Vermont Agency of Commerce and Community Development -				
Community Development Block Grants	14.228	07110-IG-2019-Hartford-19	247,200	247,200
U.S. Department of the Interior:				
Passed through the Vermont Agency of Commerce and Community Development -				
Historic Preservation Fund Grants-In-Aid	15.904	07110-VT-19-002	-	3,972
Historic Preservation Fund Grants-In-Aid	15.904	07110-VT-20-10006	-	8,515
Total Historic Preservation Fund Grants-In-Aid			-	12,487
U.S. Department of Transportation:				
Passed through the Vermont Agency of Transportation -				
Highway Planning and Construction	20.205	CA0135	-	3,939,063
Highway Planning and Construction	20.205	EH0015	-	133,815
Total Highway Planning and Construction			-	4,072,878
U.S. Department of the Treasury:				
Passed through the Vermont Department of Public Safety -				
Coronavirus Relief Fund	21.019	02140-84532-126	-	9,435
Passed through the Vermont Department of Taxes -				
Coronavirus Relief Fund	21.019	01140CRF20LGE0022	-	167,754
Passed through the Vermont Department of Health -				
Coronavirus Relief Fund	21.019	03420-08548	-	34,866
Coronavirus Relief Fund	21.019	03420-08613	-	38,350
			-	73,216
Total Coronavirus Relief Fund			-	250,405

DRAFT

TOWN OF HARTFORD, VERMONT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021
(Page 2 of 2)

Federal Grantor/Pass-through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Expenditures
U.S. Environmental Protection Agency:				
Passed through the Vermont State Revolving Fund -				
Capitalization Grants for Clean Water State Revolving Funds	66.458	Loan RF1-222	-	474,673
Capitalization Grants for Clean Water State Revolving Funds	66.458	Loan RF1-271	-	57,803
Capitalization Grants for Clean Water State Revolving Funds	66.458	Loan RF3-390	-	573,524
Capitalization Grants for Drinking Water State Revolving Funds	66.468	Loan RF1-291	-	25,360
Total U.S. Environmental Protection Agency			-	1,131,360
U.S. Department of Health and Human Services:				
Passed through the Vermont Department of Health -				
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	03420-08802	-	3,705
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	03420-08296	-	6,928
Total U.S. Department of Health and Human Services			-	10,633
U.S. Department of Homeland Security:				
Passed through the Vermont Department of Public Safety -				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	02140-84532-126	-	28,304
Hazard Mitigation Grant	97.039	02140-34356-003C	-	3,571
Total U.S. Department of Homeland Security			-	31,875
Total expenditures of federal awards			$ 247,200	$ 5,784,638

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TOWN OF HARTFORD, VERMONT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2021

1. Basis of presentation:

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the Town under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Town, it is not intended to and does not present the financial position, changes in financial position, or cash flows of the Town.

2. Summary of significant accounting policies:

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The Town has elected not to the 10 percent de minimis indirect cost rate as allowed in the Uniform Guidance.

3. Suprecipients:

The Town has provided federal awards totaling $247,200 under CFDA No. 14.228 Community Development Block Grants.

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TOWN OF HARTFORD, VERMONT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

A. Summary of Auditor's Results:

Financial Statements -

Type of auditor's report issued: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? *No*
- Significant deficiency(ies) identified? *None reported*

Noncompliance material to financial statements noted? *No*

Federal Awards -

Internal control over major programs:

- Material weakness(es) identified? *No*
- Significant deficiency(ies) identified? *None reported*

Type of auditor's report issued on compliance for major programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516 (a)? *No*

Identification of major program:

- *U.S. Department of the Treasury*
  CFDA 21.019 - Coronavirus Relief Fund
- *U.S. Environmental Protection Agency*
  CFDA 66.458 - Capitalization Grants for Clean Water State Revolving Funds

Dollar threshold used to distinguish between type A and type B programs: *$750,000*

Auditee qualified as low-risk auditee? *Yes*

B. Audit Findings - Financial Statements:

2021-001 - Welcoming Hartford Ordinance

Condition - The *Welcoming Hartford Ordinance* (WHO) was authorized by voters at the annual Town Meeting in March 2020. The WHO restricts communications between Town employees and federal agencies regarding citizenship or immigration status of undocumented immigrants in Hartford. This restriction appears to be in conflict with federal laws 8 U.S.C. §1644 and §1373. The Town has obtained conflicting legal guidance as to the effects of any deemed noncompliance on the Town's current or future participation in federal grant or loan programs. Grantor agencies were not advised of the WHO or consulted as to specific impacts of any noncompliance with all applicable federal laws on current federal grant or loan programs.

After adoption of the WHO, the Town implemented new certification procedures for federal awards. Town staff and department heads verify data accuracy and the Town's Selectboard Chair signs any compliance certification on federal award documents, requisitions and reports.

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TOWN OF HARTFORD, VERMONT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

B. Audit Findings - Financial Statements (continued):

2021-001 - Welcoming Hartford Ordinance (continued)

Criteria - Town management is responsible for compliance with all applicable federal statutes, regulations, and the terms and conditions of federal award agreements applicable to Town participation in federal grant or loan programs. Management is also required to certify compliance to grantor agencies and should identify and report to grantor agencies any known or potential noncompliance with those laws, regulations, or terms and conditions of grant agreements.

Cause - The ordinance was adopted in March 2020 and became effective 60 days after adoption in May 2020. In February 2020, the Second Circuit Court of Appeals (of which Vermont is a member) issued a decision in State of New York V. Department of Justice that would be a precedent for Vermont Towns. Town management does certify Town compliance with all applicable federal laws. The Court determined that the term "all applicable federal laws" effectively refers to all federal laws that regulate state and local governments in some way.

Effect - The Welcoming Hartford Ordinance could be deemed noncompliant with federal laws 8 U.S.C. §1644 and §1373, which could affect current and future participation in federally funded programs for Town projects. Future federal grant or loan programs could be denied, or repayment of federal funding could be required.

Recommendation - We recommend that the Town communicate with their grantor agencies to determine if the Welcoming Hartford Ordinance does affect federally funded projects of the Town. Legal assistance may be needed to amend the ordinance to eliminate any language which is determined to cause noncompliance with federal laws 8 U.S.C. §1644 and §1373.

C. Audit Findings - Federal Awards:

There were no audit findings identified for the year ended June 30, 2021.

STATUS OF PRIOR AUDIT FINDINGS
AS OF JUNE 30, 2021

Prior audit finding 2020-001 has been repeated in the current year as finding 2021-001.

DRAFT

TOWN OF HARTFORD, VT

BOARD MEETING 11/16/2021

GENERAL FUND
UPDATE AS OF 9/30/2021

Period Covered 7/1 - 9/30/2021

Target = 25% of expenditures

Gail Ostrout

Finance Director

Town of Hartford Vermont
General Fund Summary
As of 9/30/2021

APPROPRIATIONS - BUDGET TO ACTUAL

	Budget	Expenses	% Used
2022	$ 17,640,520.73	$ 4,382,942.39	24.85%
2021	$ 17,609,829.55	$ 4,390,728.10	24.93%

REVENUE - BUDGET TO ACTUAL

	Budget	Revenue	%
2022	$ 17,640,521.00	$ 15,039,748.34	85%
2021	$ 17,609,829.55	$ 14,731,752.48	84%

DELINQUENT TAXES

9/30/2021		9/30/2020		9/30/2019	
	FYE		FYE		FYE
$ 463,935.04	2009-2020	$ 307,047.87	2009-2019	$ 198,421.73	2009-2018
$ 316,806.83	2021	$ 337,390.61	2020	$ 441,967.28	2019
$ 780,741.87	TOTAL	$ 644,438.48	TOTAL	$ 640,389.01	TOTAL

LOCAL OPTION TAX

Current Balance as of 9/30/2021 $355,427.96

Approved Uses in FYE 2021 & 2022		
FYE 2021	$	43,828.75
VHF IP Simulcast Repeater System Balance		
FYE 2022		
Cemetery Appropirations Balance	$	55,800.00
Simulcast Lease Payment	$	62,000.00
Establish Climate Action Reserve	$	60,000.00

Calendar Year Revenue Comparsion:

	2021	2020	Change
February	$45,741.55	$86,882.75	($41,141.20)
May	$48,726.83	$45,047.72	$3,679.11
August	$67,275.69	$33,246.97	$34,028.72
November	$0.00	$61,921.34	

Estimated balance after Approved items are fully executed:
$177,627.96

Expenditure Comparison Report

Town of Hartford
As Of: September, GL Year 2022

Account Number	2022 Budget	2022 MTD Trans	2022 YTD Trans	2022 Balance		2021 Budget	2021 MTD Trans	2021 YTD Trans	2021 Balance	
General Fund										
Selectboard										
12% **Totals Selectboard**	**68,701.00**	**1,978.55**	**8,044.10**	**60,656.90**		**124,439.57**	**44,446.09**	**51,038.16**	**73,401.41**	41%
Boards and Commissions										
Totals Boards and Commissions	**51,248.00**	**0.00**	**124.36**	**51,123.64**		**58,750.00**	**12.50**	**25.00**	**58,725.00**	
Administrative Manager										
18% **Totals Administrative Manager**	**488,794.25**	**23,793.10**	**87,305.05**	**401,489.20**		**410,874.56**	**22,894.62**	**99,540.42**	**311,334.14**	24%
Election Administration										
9% **Totals Election Administration**	**27,718.00**	**430.64**	**2,389.90**	**25,328.10**		**27,734.39**	**475.49**	**4,791.28**	**22,943.11**	17%
Advice & Litigation										
4% **Totals Advice & Litigation**	**50,000.00**	**420.00**	**1,842.50**	**48,157.50**		**50,000.00**	**830.00**	**9,363.55**	**40,636.45**	19%
Vital Statistics										
20% **Totals Vital Statistics**	**197,187.00**	**14,307.68**	**39,635.46**	**157,551.54**		**191,452.83**	**15,400.13**	**42,552.46**	**148,900.37**	22%
Municipal Offices										
15% **Totals Municipal Offices**	**116,773.00**	**4,878.87**	**17,022.04**	**99,750.96**		**92,010.00**	**7,931.51**	**23,908.99**	**68,101.01**	26%
Financial Management										

Encumbrances And Carry Forward Activity Not Included

Expenditure Comparison Report

Town of Hartford
As Of: September, GL Year 2022

	Account Number	2022 Budget	2022 MTD Trans	2022 YTD Trans	2022 Balance	2021 Budget	2021 MTD Trans	2021 YTD Trans	2021 Balance	
18%	**Totals Financial Management**	**465,838.00**	**25,984.92**	**82,835.16**	**383,002.84**	**395,170.00**	**28,865.99**	**97,791.13**	**297,378.87**	25%
	Auditing									
	Totals Auditing	**42,000.00**	**0.00**	**0.00**	**42,000.00**	**37,000.00**	**17,909.00**	**26,409.00**	**10,591.00**	71%
	Valuation									
29%	**Totals Valuation**	**207,285.00**	**15,937.44**	**60,645.62**	**146,639.38**	**201,324.15**	**15,676.20**	**47,092.64**	**154,231.51**	23%
	Tax Collection									
14%	**Totals Tax Collection**	**38,271.86**	**1,761.61**	**5,196.26**	**33,075.60**	**37,989.06**	**1,920.26**	**5,200.61**	**32,788.45**	14%
	Information Technology									
26%	**Totals Information Technology**	**218,241.80**	**14,513.14**	**57,090.05**	**161,151.75**	**201,477.20**	**9,846.22**	**35,015.52**	**166,461.68**	17%
	Police Services									
17%	**Totals Police Services**	**3,194,383.00**	**149,190.13**	**530,204.16**	**2,664,178.84**	**3,279,359.60**	**243,327.40**	**706,035.27**	**2,573,324.33**	22%
	Special Duty Police									
	Totals Special Duty Police	**0.00**	**3,693.01**	**4,585.65**	**-4,585.65**	**0.00**	**0.00**	**343.10**	**-343.10**	
	Fire Fighting									
22%	**Totals Fire Fighting**	**3,883,084.00**	**279,320.46**	**860,706.64**	**3,022,377.36**	**3,873,518.63**	**336,652.91**	**934,052.00**	**2,939,466.63**	24%

Encumbrances And Carry Forward Activity Not Included

Expenditure Comparison Report

Town of Hartford
As Of: September, GL Year 2022

Account Number		2022 Budget	2022 MTD Trans	2022 YTD Trans	2022 Balance	2021 Budget	2021 MTD Trans	2021 YTD Trans	2021 Balance	
	Dispatch Services									
20%	**Totals Dispatch Services**	**1,094,503.23**	**62,395.17**	**221,794.67**	**872,708.56**	**1,117,797.84**	**70,236.90**	**201,210.01**	**916,587.83**	**18%**
	Summer Maintenance (SEASONAL)									
20%	**Totals Summer Maintenance**	**1,241,217.90**	**134,800.30**	**250,129.20**	**991,088.70**	**1,310,234.62**	**104,217.05**	**206,159.87**	**1,104,074.75**	**16%**
	Winter Maintenance (SEASONAL)									
1%	**Totals Winter Maintenance**	**676,814.90**	**123.65**	**7,067.20**	**669,747.70**	**708,234.65**	**7,442.28**	**15,036.25**	**693,198.40**	**2%**
	Bridge Maintenance									
20%	**Totals Bridge Maintenance**	**5,000.00**	**0.00**	**1,001.63**	**3,998.37**	**6,013.00**	**1,003.25**	**2,006.50**	**4,006.50**	**33%**
	Street & Traffic Lighting									
23%	**Totals Street & Traffic Lighting**	**60,923.20**	**4,016.39**	**13,854.52**	**47,068.68**	**56,440.00**	**4,784.94**	**11,760.38**	**44,679.62**	**21%**
	Traffic Control									
5%	**Totals Traffic Control**	**25,000.00**	**0.00**	**1,263.59**	**23,736.41**	**35,500.00**	**9,185.56**	**9,185.56**	**26,314.44**	**26%**
	Sidewalk Maintenance									
	Totals Sidewalk Maintenance	**6,000.00**	**0.00**	**0.00**	**6,000.00**	**56,000.00**	**700.00**	**759.99**	**55,240.01**	**1%**
	Equipment Oper & Maint									

Encumbrances And Carry Forward Activity Not Included

Expenditure Comparison Report

Town of Hartford
As Of: September, GL Year 2022

Account Number		2022 Budget	2022 MTD Trans	2022 YTD Trans	2022 Balance	2021 Budget	2021 MTD Trans	2021 YTD Trans	2021 Balance	
18%	Totals Equipment Oper & Maint	496,671.00	44,585.48	90,288.12	406,382.88	456,059.01	44,577.23	82,252.68	373,806.33	18%
	Highway General									
24%	Totals Highway General	226,803.00	12,629.68	54,735.68	172,067.32	222,755.98	20,173.74	54,421.33	168,334.65	24%
	Cemeteries									
	Totals Cemeteries	14,400.00	0.00	0.00	14,400.00	102,800.00	0.00	51,400.00	51,400.00	50%
	Trees									
	Totals Trees	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00	
	Health Inspection									
30%	Totals Health Inspection	1,645.00	432.65	499.52	1,145.48	1,641.25	1,722.12	4,359.41	-2,718.16	266%
	Community Health									
52%	Totals Community Health	61,982.00	0.00	31,967.00	30,015.00	69,532.00	0.00	35,742.00	33,790.00	51%
	Mental Health Services									
50%	Totals Mental Health Services	7,000.00	0.00	3,500.00	3,500.00	7,000.00	0.00	3,500.00	3,500.00	50%
	Senior Services									
38%	Totals Senior Services	145,195.00	2,437.16	54,835.26	90,359.74	152,702.00	1,654.16	52,026.31	100,675.69	34%

Encumbrances And Carry Forward Activity Not Included

Account Number		2022 Budget	2022 MTD Trans	2022 YTD Trans	2022 Balance	2021 Budget	2021 MTD Trans	2021 YTD Trans	2021 Balance	
	Low Income Services									
50%	**Totals Low Income Services**	**9,000.00**	**0.00**	**4,500.00**	**4,500.00**	**9,000.00**	**0.00**	**4,500.00**	**4,500.00**	**50%**
	Youth & Adult Services									
60%	**Totals Youth & Adult Services**	**17,645.00**	**0.00**	**10,645.00**	**7,000.00**	**17,645.00**	**0.00**	**9,645.00**	**8,000.00**	**55%**
	General Appropriated Services									
50%	**Totals General Appropriated Services**	**128,550.00**	**0.00**	**64,275.00**	**64,275.00**	**128,550.00**	**0.00**	**64,275.00**	**64,275.00**	**50%**
	Program Administration									
23%	**Totals Program Administration**	**239,046.05**	**18,830.16**	**56,141.77**	**182,904.28**	**236,891.89**	**17,894.47**	**53,636.72**	**183,255.17**	**23%**
	Swim Program									
3%	**Totals Swim Program**	**20,500.00**	**0.00**	**512.75**	**19,987.25**	**2,298.00**	**511.25**	**1,022.50**	**1,275.50**	**44%**
	Youth Program									
43%	**Totals Youth Program**	**286,531.30**	**10,514.37**	**122,225.90**	**164,305.40**	**270,982.61**	**17,167.18**	**89,565.49**	**181,417.12**	**33%**
	Adult Programs									
3%	**Totals Adult Programs**	**16,500.00**	**152.40**	**536.25**	**15,963.75**	**18,974.50**	**296.90**	**1,091.80**	**17,882.70**	**6%**
	Community Activities									

Encumbrances And Carry Forward Activity Not Included

Account Number		2022 Budget	2022 MTD Trans	2022 YTD Trans	2022 Balance		2021 Budget	2021 MTD Trans	2021 YTD Trans	2021 Balance	
24%	Totals Community Activities	51,532.00	1,403.76	12,115.21	39,416.79		51,470.00	452.00	-10.52	51,480.52	
	Parks Maintenance										
32%	Totals Parks Maintenance	228,276.28	20,581.00	72,791.48	155,484.80		233,219.12	28,258.99	84,944.47	148,274.65	36%
	WHCC&L(Building Maintenance)										
20%	Totals WHCC&L(Building Maintenance)	11,982.00	600.05	2,391.15	9,590.85		12,194.00	798.60	2,208.57	9,985.43	18%
	Maxfield Sports - Grounds										
15%	Totals Maxfield Sports - Grounds	119,358.00	4,762.97	18,412.07	100,945.93		140,190.16	1,591.73	17,212.08	122,978.08	12%
	Maxfield Sports - Buildings										
23%	Totals Maxfield Sports - Buildings	16,993.00	625.48	3,928.67	13,064.33		16,297.85	1,626.29	3,647.45	12,650.40	22%
	Barwood Arena										
17%	Totals Barwood Arena	306,933.29	16,860.67	52,964.74	253,968.55		303,798.95	10,212.92	42,168.25	261,630.70	14%
	Welcome Center - Amtrack										
7%	Totals Welcome Center - Amtrack	25,336.00	958.82	1,692.23	23,643.77		67,437.90	0.00	1,307.43	66,130.47	2%
	Conservation										
8%	Totals Conservation	2,805.00	0.00	233.30	2,571.70		2,805.00	0.00	0.00	2,805.00	

Encumbrances And Carry Forward Activity Not Included

Expenditure Comparison Report

Town of Hartford
As Of: September, GL Year 2022

Account Number		2022 Budget	2022 MTD Trans	2022 YTD Trans	2022 Balance		2021 Budget	2021 MTD Trans	2021 YTD Trans	2021 Balance	
	Zoning										
21%	**Totals Zoning**	**120,498.00**	**8,504.65**	**25,797.79**	**94,700.21**		**118,044.00**	**8,628.08**	**25,581.34**	**92,462.66**	22%
	Planning & Development										
22%	**Totals Planning & Development**	**464,060.00**	**31,623.15**	**100,222.85**	**363,837.15**		**461,404.29**	**42,733.12**	**109,255.39**	**352,148.90**	24%
	Housing & Community Developmı										
	Totals Housing & Community Developmı	**4,500.00**	**0.03**	**1.03**	**4,498.97**		**4,504.00**	**1.00**	**151.96**	**4,352.04**	3%
	Forest Management										
	Totals Forest Management	**650.00**	**0.00**	**0.00**	**650.00**		**650.00**	**0.00**	**0.00**	**650.00**	
	Historic Preservation										
	Totals Historic Preservation	**3,265.00**	**0.00**	**0.00**	**3,265.00**		**3,265.00**	**0.00**	**0.00**	**3,265.00**	
	Energy										
	Totals Energy	**6,205.00**	**4.40**	**4.40**	**6,200.60**		**6,205.00**	**0.00**	**79.90**	**6,125.10**	1%
	Resilience										
11%	**Totals Resilience**	**1,760.00**	**196.75**	**196.75**	**1,563.25**		**1,760.00**	**0.00**	**0.00**	**1,760.00**	
	Library Appropriations										

Encumbrances And Carry Forward Activity Not Included

Expenditure Comparison Report

Town of Hartford
As Of: September, GL Year 2022

	Account Number		2022 Budget	2022 MTD Trans	2022 YTD Trans	2022 Balance	2021 Budget	2021 MTD Trans	2021 YTD Trans	2021 Balance	
46%	Totals	Library Appropriations	361,741.00	3,617.55	167,858.51	193,882.49	363,669.51	3,692.03	168,999.03	194,670.48	46%
		Miscellaneous(Small Items)									
	Totals	Miscellaneous(Small Items)	0.00	0.00	0.95	-0.95	0.00	787.59	23,229.40	-23,229.40	
		County Judicial Services									
91%	Totals	County Judicial Services	109,000.00	0.00	99,686.00	9,314.00	104,043.00	0.00	107,614.00	-3,571.00	103%
		Bond Redemption									
84%	Totals	Bond Redemption	909,053.67	759,539.92	759,539.92	149,513.75	921,906.00	767,623.42	767,623.42	154,282.58	83%
		Transfers to Reserve/Other									
30%	Totals	Transfers to Reserve/Other	1,065,120.00	20,000.00	317,705.33	747,414.67	625,994.00	0.00	0.00	625,994.00	
		Capital Expenditures									
	Totals	Capital Expenditures	0.00	0.00	0.00	0.00	201,819.43	0.00	0.00	201,819.43	
	Totals	General Fund	17,640,520.73	1,696,406.16	4,382,942.39	13,257,578.34	17,609,829.55	1,914,161.12	4,390,728.10	13,219,101.45	
	Grand Total		17,640,520.73	1,696,406.16	4,382,942.39	13,257,578.34	17,609,829.55	1,914,161.12	4,390,728.10	13,219,101.45	

FYE 2022 Utilization 24.85% @ 9/30/2021

FYE 2021 UTILIZATION 24.93% @ 9/30/2020

Encumbrances And Carry Forward Activity Not Included

Revenue Comparison Report

Town of Hartford
As Of: September, GL Year 2022

Account Number	2022				2021			
	Est Rev	MTD Rev	YTD Rev	% Billed	Est Rev	MTD Rev	YTD Rev	% Billed
General Fund								
Taxes								
Totals Taxes	14,853,369.00	8,237.41	14,480,416.40	97.489	14,537,607.67	8,819.17	14,210,841.82	97.752
Permits & licenses								
Totals Permits & licenses	19,400.00	1,128.00	3,153.00	16.253	20,800.00	951.00	2,064.00	9.923
Intergovernmental revenues								
Totals Intergovernmental revenues	289,771.00	3,333.44	77,796.95	26.848	347,941.00	1,666.72	81,642.68	23.465
Charges for services								
Totals Charges for services	1,773,293.00	193,764.76	424,355.75	23.930	1,851,008.88	116,017.44	417,633.32	22.562
Fines & forfeits								
Totals Fines & forfeits	15,818.00	238.00	829.50	5.244	25,000.00	107.50	905.00	3.620
Other revenues								
Totals Other revenues	80,750.00	8,182.30	53,196.74	65.878	85,000.00	7,341.18	18,665.66	21.960
Transfers In								
Totals Transfers In	608,120.00	0.00	0.00	0.000	742,472.00	0.00	0.00	0.000
Totals General Fund	17,640,521.00	214,883.91	15,039,748.34	85.257	17,609,829.55	134,903.01	14,731,752.48	83.656

TOWN OF HARTFORD, VT

BOARD MEETING 11/16/2021

FUND 30 Solid Waste

AS OF 9/30/2021

Period Covered 7/1 - 9/30/2021

Target = 25% of expenditures

Gail Ostrout

Finance Director

Town of Hartford Vermont
Solid Waste - Fund 30
As of 9/30/2021

APPROPRIATIONS - BUDGET TO ACTUAL

	Budget	Expenses	% Used
2022	$ 952,806.46	$ 141,888.61	15%
2021	$ 952,630.49	$ 199,723.92	21%

REVENUE - BUDGET TO ACTUAL

	Budget	Revenue	%
2022	$ 881,353.50	$ 375,632.70	43%
2021	$ 922,183.50	$ 123,648.96	13%

Expenditure Comparison Report

Town of Hartford
As Of: September, GL Year 2022

Account Number		2022				2021				
		Budget	MTD Trans	YTD Trans	Balance	Budget	MTD Trans	YTD Trans	Balance	
	Solid Waste Fund									
	Employee insurance costs									
Totals	**Employee insurance costs**	**1,000.00**	**0.00**	**0.00**	**1,000.00**	**1,000.00**	**0.00**	**0.00**	**1,000.00**	
18%	**Curbside collection**									
Totals	**Curbside collection**	**275,000.00**	**15,283.10**	**49,419.72**	**225,580.28**	**250,000.00**	**22,075.95**	**66,031.43**	**183,968.57**	**26%**
20%	**Recycling center**									
Totals	**Recycling center**	**203,352.32**	**16,965.79**	**40,276.49**	**163,075.83**	**182,128.96**	**4,820.61**	**41,472.04**	**140,656.92**	**23%**
	Construction & demollition									
Totals	**Construction & demollition**	**25,700.00**	**0.00**	**0.00**	**25,700.00**	**89,334.46**	**276.50**	**3,561.50**	**85,772.96**	**4%**
15%	**Transfer Station**									
Totals	**Transfer Station**	**197,660.85**	**7,180.27**	**29,417.19**	**168,243.66**	**192,607.96**	**16,584.51**	**44,400.27**	**148,207.69**	**23%**
9%	**Solid waste administration**									
Totals	**Solid waste administration**	**250,093.29**	**7,529.84**	**22,775.21**	**227,318.08**	**237,559.11**	**15,157.92**	**44,258.68**	**193,300.43**	**19%**
15%	**Totals** **Solid Waste Fund**	**952,806.46**	**46,959.00**	**141,888.61**	**810,917.85**	**952,630.49**	**58,915.49**	**199,723.92**	**752,906.57**	**21%**

Encumbrances And Carry Forward Activity Not Included

Revenue Comparison Report

Town of Hartford
As Of: September, GL Year 2022

Account Number	2022				2021			
	Est Rev	MTD Rev	YTD Rev	% Billed	Est Rev	MTD Rev	YTD Rev	% Billed
Solid Waste Fund								
Solid waste management revenue								
Totals Solid waste management revenue	388,453.50	13,900.55	69,782.53	17.964	429,283.50	13,921.13	71,643.06	16.689
Recycling Revenues								
Totals Recycling Revenues	70,000.00	6,379.51	20,607.42	29.439	70,000.00	2,909.51	10,507.10	15.010
Other Revenues								
Totals Other Revenues	143,400.00	10,916.20	35,252.75	24.584	143,400.00	9,972.60	35,258.10	24.587
General Operations								
Totals General Operations	279,500.00	-10.00	249,990.00	89.442	279,500.00	202.97	6,240.70	2.233
Totals Solid Waste Fund	881,353.50	31,186.26	375,632.70	42.620	922,183.50	27,006.21	123,648.96	13.408

TOWN OF HARTFORD, VT

BOARD MEETING 11/16/2021

Fund 50 White River Water

UPDATE AS OF 9/30/2021

Period Covered 7/1 - 9/30/2021

Target = 25% of expenditures

Gail Ostrout

Finance Director

Town of Hartford Vermont
White River Water - Fund 50
As of 9/30/2021

APPROPRIATIONS - BUDGET TO ACTUAL

	Budget	Expenses	% Used
2022	$ 1,133,420.44	$ 167,198.11	15%
2021	$ 1,175,384.71	$ 569,765.18	48%

REVENUE - BUDGET TO ACTUAL

	Budget	Revenue	%
2022	$ 1,169,773.00	$ 399,366.19	34%
2021	$ 1,167,831.22	$ 256,989.73	22%

Expenditure Comparison Report

Town of Hartford
As Of: September, GL Year 2022

	Account Number	2022 Budget	2022 MTD Trans	2022 YTD Trans	2022 Balance	2021 Budget	2021 MTD Trans	2021 YTD Trans	2021 Balance	
	Water Fund									
	Employee insurance costs									
	Totals Employee insurance costs									
		3,360.00	0.00	0.00	3,360.00	3,360.00	0.00	0.00	3,360.00	
11%	**Water - Wilder well & treatmnt**									
	Totals Water - Wilder well & treatmnt									
		213,420.00	6,765.19	24,538.69	188,881.31	189,500.00	10,033.53	14,050.26	175,449.74	7%
19%	**Distribution system**									
	Totals Distribution system									
		659,822.48	33,730.13	124,049.50	535,772.98	829,316.72	191,372.52	515,717.45	313,599.27	62%
7%	**Water - Administration**									
	Totals Water - Administration									
		256,817.96	8,395.45	18,609.92	238,208.04	153,207.99	12,883.38	39,997.47	113,210.52	26%
15%	**Totals Water Fund**									
		1,133,420.44	48,890.77	167,198.11	966,222.33	1,175,384.71	214,289.43	569,765.18	605,619.53	48%

Encumbrances And Carry Forward Activity Not Included

Revenue Comparison Report

Town of Hartford
As Of: September, GL Year 2022

Account Number	2022				2021			
	Est Rev	MTD Rev	YTD Rev	% Billed	Est Rev	MTD Rev	YTD Rev	% Billed
Water Fund								
Charges for Services								
Totals Charges for Services	**1,153,773.00**	**154,346.37**	**284,447.77**	**24.654**	**1,004,950.00**	**133,494.02**	**253,227.10**	**25.198**
Connections/other								
Totals Connections/other	**16,000.00**	**1,920.02**	**4,591.22**	**28.695**	**16,000.00**	**1,713.46**	**3,200.59**	**20.004**
General Operations								
Totals General Operations	**0.00**	**59,495.00**	**110,327.20**	**0.000**	**146,881.22**	**151.89**	**562.04**	**0.383**
Totals Water Fund	**1,169,773.00**	**215,761.39**	**399,366.19**	**34.140**	**1,167,831.22**	**135,359.37**	**256,989.73**	**22.006**

Town of Hartford Vermont
White River Waste Water - Fund 60
As of 9/30/2021

APPROPRIATIONS - BUDGET TO ACTUAL

	Budget	Expenses	% Used
2022	$ 2,057,680.64	$ 293,468.83	14%
2021	$ 1,849,966.64	$ 488,809.34	26%

REVENUE - BUDGET TO ACTUAL

	Budget	Revenue	%
2022	$ 1,835,279.05	$ 717,678.89	39%
2021	$ 1,893,236.94	$ 427,697.60	23%

TOWN OF HARTFORD, VT

BOARD MEETING 11/16/2021

Fund 55 Quechee Water

UPDATE AS OF 9/30/2021

Period Covered 7/1 - 9/30/2021

Target = 25% of expenditures

Gail Ostrout

Finance Director

Town of Hartford Vermont
Quechee Water - Fund 55
As of 9/30/2021

APPROPRIATIONS - BUDGET TO ACTUAL

	Budget	Expenses	% Used
2022	$ 472,138.21	$ 161,985.05	34%
2021	$ 435,552.65	$ 164,218.56	38%

REVENUE - BUDGET TO ACTUAL

	Budget	Revenue	%
2022	$ 471,907.80	$ 123,719.80	26%
2021	$ 437,285.00	$ 107,539.32	25%

Expenditure Comparison Report

Town of Hartford
As Of: September, GL Year 2022

Account Number		2022 Budget	2022 MTD Trans	2022 YTD Trans	2022 Balance		2021 Budget	2021 MTD Trans	2021 YTD Trans	2021 Balance	
	Quechee Water Fund										
	Employee insurance costs										
Totals	Employee insurance costs	3,360.00	0.00	0.00	3,360.00		3,360.00	0.00	0.00	3,360.00	
	Quechee wells & treatment										
11% Totals	Quechee wells & treatment	52,475.00	1,765.56	5,929.74	46,545.26		22,475.00	1,364.09	4,346.48	18,128.52	19%
	Distribution system										
45% Totals	Distribution system	290,284.15	3,931.39	131,918.46	158,365.69		284,231.03	5,039.61	127,707.25	156,523.78	45%
	Water - Administration										
19% Totals	Water - Administration	126,019.06	7,571.41	24,136.85	101,882.21		125,486.62	10,403.04	32,164.83	93,321.79	26%
34% Totals	Quechee Water Fund	472,138.21	13,268.36	161,985.05	310,153.16		435,552.65	16,806.74	164,218.56	271,334.09	38%

Encumbrances And Carry Forward Activity Not Included

Revenue Comparison Report

Town of Hartford
As Of: September, GL Year 2022

Account Number	2022 Est Rev	2022 MTD Rev	2022 YTD Rev	2022 % Billed	2021 Est Rev	2021 MTD Rev	2021 YTD Rev	2021 % Billed
Quechee Water Fund								
Charges for Services								
Totals Charges for Services	467,407.80	-112.92	121,405.72	25.974	432,785.00	0.00	104,887.55	24.235
Connections/other								
Totals Connections/other	4,500.00	1,237.15	1,999.17	44.426	4,500.00	720.37	1,713.53	38.078
General Operations								
Totals General Operations	0.00	0.00	314.91	0.000	0.00	261.98	938.24	0.000
Totals Quechee Water Fund	471,907.80	1,124.23	123,719.80	26.217	437,285.00	982.35	107,539.32	24.593

TOWN OF HARTFORD, VT

BOARD MEETING 11/16/2021

Fund 60 White River W/W

UPDATE AS OF 9/30/2021

Period Covered 7/1 - 9/30/2021

Target = 25% of expenditures

Gail Ostrout

Finance Director

Town of Hartford Vermont
White River Waste Water - Fund 60
As of 9/30/2021

APPROPRIATIONS - BUDGET TO ACTUAL

	Budget	Expenses	% Used
2022	$ 2,057,680.64	$ 293,468.83	14%
2021	$ 1,849,966.64	$ 488,809.34	26%

REVENUE - BUDGET TO ACTUAL

	Budget	Revenue	%
2022	$ 1,835,279.05	$ 717,678.89	39%
2021	$ 1,893,236.94	$ 427,697.60	23%

Expenditure Comparison Report

Town of Hartford
As Of: September, GL Year 2022

Account Number		2022 Budget	2022 MTD Trans	2022 YTD Trans	2022 Balance	2021 Budget	2021 MTD Trans	2021 YTD Trans	2021 Balance	
	Wastewater Fund									
	Employee insurance costs									
Totals	**Employee insurance costs**	**3,400.00**	**0.00**	**0.00**	**3,400.00**	**3,400.00**	**0.00**	**0.00**	**3,400.00**	
	WRJ treatment plant									
14%	**Totals WRJ treatment plant**	**1,551,394.94**	**61,395.03**	**215,948.75**	**1,335,446.19**	**1,415,822.45**	**66,545.22**	**192,132.42**	**1,223,690.03**	14%
	Wilder pump station									
17%	**Totals Wilder pump station**	**22,060.00**	**1,274.01**	**3,739.02**	**18,320.98**	**22,060.00**	**757.14**	**2,395.21**	**19,664.79**	11%
	WRJ collection system									
13%	**Totals WRJ collection system**	**204,435.48**	**1,859.04**	**26,512.47**	**177,923.01**	**135,237.00**	**11,917.62**	**55,391.54**	**79,845.46**	41%
	Wastewater - Administration									
17%	**Totals Wastewater - Administration**	**276,390.22**	**9,110.84**	**47,268.59**	**229,121.63**	**273,447.19**	**158,953.20**	**238,890.17**	**34,557.02**	87%
Totals	**Wastewater Fund**									
14%		**2,057,680.64**	**73,638.92**	**293,468.83**	**1,764,211.81**	**1,849,966.64**	**238,173.18**	**488,809.34**	**1,361,157.30**	26%

Encumbrances And Carry Forward Activity Not Included

Revenue Comparison Report

Town of Hartford
As Of: September, GL Year 2022

Account Number	2022				2021			
	Est Rev	MTD Rev	YTD Rev	% Billed	Est Rev	MTD Rev	YTD Rev	% Billed
Wastewater Fund								
Charges for Services								
Totals Charges for Services	**1,831,279.05**	**244,997.93**	**448,823.09**	**24.509**	**1,728,414.40**	**221,341.33**	**417,423.81**	**24.151**
Connections/other								
Totals Connections/other	**4,000.00**	**558.18**	**2,314.65**	**57.866**	**4,000.00**	**958.14**	**2,001.43**	**50.036**
General Operations								
Totals General Operations	**0.00**	**170,960.31**	**266,541.15**	**0.000**	**160,822.54**	**6,811.66**	**8,272.36**	**5.144**
Totals Wastewater Fund	**1,835,279.05**	**416,516.42**	**717,678.89**	**39.105**	**1,893,236.94**	**229,111.13**	**427,697.60**	**22.591**

TOWN OF HARTFORD, VT

BOARD MEETING 11/16/2021

Fund 65 Quechee W/W

UPDATE AS OF 9/30/2021

Period Covered 7/1 - 9/30/2021

Target = 25% of expenditures

Gail Ostrout

Finance Director

Town of Hartford Vermont
Quechee Waste Water - Fund 65
As of 9/30/2021

APPROPRIATIONS - BUDGET TO ACTUAL

	Budget	Expenses	% Used
2022	$ 1,321,098.13	$ 445,602.47	34%
2021	$ 1,389,520.33	$ 526,732.10	38%

REVENUE - BUDGET TO ACTUAL

	Budget	Revenue	%
2022	$ 1,319,442.43	$ 332,128.95	25%
2020	$ 1,386,139.99	$ 291,906.36	21%

Expenditure Comparison Report

Town of Hartford
As Of: September, GL Year 2022

Account Number		2022 Budget	2022 MTD Trans	2022 YTD Trans	2022 Balance	2021 Budget	2021 MTD Trans	2021 YTD Trans	2021 Balance	
	Quechee Wastewater Fund									
	Employee insurance costs									
Totals	**Employee insurance costs**	3,400.00	0.00	0.00	3,400.00	3,400.00	0.00	0.00	3,400.00	
	Quechee treatment plant									
45%	**Totals Quechee treatment plant**	877,121.27	29,565.27	391,548.26	485,573.01	834,899.54	32,095.44	434,332.61	400,566.93	52%
	WRJ collection system									
14%	**Totals WRJ collection system**	239,861.67	899.62	32,530.22	207,331.45	310,862.40	26,002.04	63,279.16	247,583.24	20%
	Wastewater - Administration									
11%	**Totals Wastewater - Administration**	200,715.19	6,970.38	21,523.99	179,191.20	240,358.39	8,925.14	29,120.33	211,238.06	12%
34%	**Totals Quechee Wastewater Fund**	1,321,098.13	37,435.27	445,602.47	875,495.66	1,389,520.33	67,022.62	526,732.10	862,788.23	38%

Encumbrances And Carry Forward Activity Not Included

Revenue Comparison Report

Town of Hartford
As Of: September, GL Year 2022

Account Number	2022				2021			
	Est Rev	MTD Rev	YTD Rev	% Billed	Est Rev	MTD Rev	YTD Rev	% Billed
Quechee Wastewater Fund								
Charges for Services								
Totals Charges for Services	1,311,922.43	0.00	328,919.46	25.072	1,181,912.10	0.00	287,016.61	24.284
Connections/other								
Totals Connections/other	7,500.00	1,093.27	2,653.80	35.384	7,500.00	1,990.61	3,427.48	45.700
General Operations								
Totals General Operations	0.00	0.00	555.69	0.000	196,727.89	410.55	1,462.27	0.743
Totals Quechee Wastewater Fund	1,319,422.43	1,093.27	332,128.95	25.172	1,386,139.99	2,401.16	291,906.36	21.059

TOWN OF HARTFORD
SELECTBOARD MINUTES

Tuesday, November 2, 2021, 6:00pm
Hartford Town Hall, 171 Bridge Street, White River Junction, VT 05001

Present: Dan Fraser, Chair; Joseph Major, Vice-Chair; Kim Souza, Clerk; Dennis Brown, Member; Lannie Collins, Member; Michael Hoyt, Member; Ally Tufenkjian, Member; Tracy Yarlott-Davis, Town Manager; Lana Livingston, Administrative Assistant; Hannah Tyler; Lori Hirshfield; Matt Osborn; Tom Kahl; David Briggs; Peggy Adams; Nancy Howe;

Zoom: Mike Morris; Heidi Duto

CATV LINK: https://catv.cablecast.tv/CablecastPublicSite/show/18413?channel=1

I. **Call to Order the Selectboard Meeting** by Selectboard Chair, Dan Fraser at 6:00PM.
II. **Pledge of Allegiance** was led by Dennis Brown.
III. **Local Liquor Control Board: None**
IV. **Order of Agenda:** There were no changes to the order of agenda.
V. **Selectboard**

1. **Public Comment**: David Briggs from WRJ is at the meeting tonight to talk about and listen to the plans for Gates Street.
   Mike Morris from Hartford called to follow up on a couple of questions he has asked before: 1.) Who and why are staff members still working from home and 2.) how much did the Town pay for the Prospect Street Cleanup? There were no answers at this meeting. The Town Manager will get back to him.
   Heidi Duto from Hartford called in to report that the Open Meeting Laws of VT are being violated. She will say more at the next Selectboard Meeting when she can come to the meeting in person.

2. **Selectboard Comments and Announcements**
   Dennis Brown said that Trunk or Treat was a hugh success. There were over 800 people and over 200 cars. Joe Major commended Parks & Rec for moving the event due to the inclement weather. UVAC is proud to retain their first-place trophy for their Super Hero's Trunk.

3. **Appointments**
   a. Consider the Appointment of Scott Sablan to the Ad Hoc Committee on Emergency Shelter beginning November 2, 2021 and continuing until the Committee's Charge has ended.

   Selectboard Member, Dennis Brown made the motion to appoint Scott Sablan to the Ad Hoc Committee on Emergency Shelter beginning November 2, 2021 and continuing until the Committee's Charge has ended. Selectboard Member,Ally Tufenkjian seconded the motion. All were in favor and the motion passed.

4. Town Manger's Report

Significant Activity Report:

https://www.hartford-vt.org/ArchiveCenter/ViewFile/Item/222

Town Manager's Report:

We have all been focusing on keeping up with the budget cycle meetings, preparing for the change in seasons, and preparing for next spring's construction season in light of ongoing supply chain issues. That means making quick decisions on purchases, adjusting work plans, and making sure Hartford has what it needs. We're also completing our annual audit – our audit firm will be here on November 16th to present their report.

Tomorrow I am participating in a Child Care Symposium led by Vital Communities. We'll be examining why the childcare crisis is so complex, what the data is telling us, and hear more about what both Vermont and New Hampshire are and are not doing.

As part of my ongoing goal to connect with community stakeholders, I'm meeting with Erika from the Green Mountain Economic Development Corporation to learn more about how we can help each other grow. I'm also meeting with leaders from Hanover, Norwich, and Lebanon to discuss issues that affect our communities and how we can work together across state lines.

5. Board Reports, Motions & Ordinances

a. Town Forest Recreational Plan – Selectboard - Motion

Selectboard Member, Ally Tufenkjian made the motion to Adopt the 2021 Hartford Town Forest Recreation Management Plan as presented at the October 19, 2021 Selectboard Meeting with the "SE Group Town Forest Recreation Plan" as an appendix. Selectboard Member, Michael Hoyt seconded the motion. All were in favor and the motion passed.

https://www.hartford-vt.org/DocumentCenter/View/5423/-Recreation-Management-Plan-SB-10-19-21-Mtg-Memo-with-Attachments-Item-5b

b. Quechee Wastewater Plant HVAC Repairs

Selectboard Clerk, Kim Souza made the motion That the Selectboard authorize a contract with Alliance Building Automation for assessment and repair of the Quechee Wastewater Treatment Plant's HVAC system for up to $28,000. Selectboard Member, Ally Tufenkjian seconded the motion. All were in favor and the motion passed.

c. Special By-Laws Grant

Selectboard Member, Lannie Collins made the motion to Adopt the attached FY22 Municipal Resolution for Bylaw Modernization, authorize the Selectboard Chair to sign the Resolution, and authorize the Town Manager to sign all related documents necessary for the consortium grant application, award, and implementation. Selectboard Member, Dennis Brown seconded the motion. All were in favor and the motion passed.

https://www.hartford-vt.org/DocumentCenter/View/5444/SB-11-2-21-Special-By-laws-Grant

d. Municipal Planning Grant

Selectboard Vice Chair, Joe Major made the motion to Adopt the attached FY22 Municipal Resolution for Municipal Planning Grants, sign the Resolution, authorize the allocation of the matching funds, and authorize the Town Manager to sign all related documents necessary for the grant application, award, and implementation. Selectboard Member, Lannie Collins seconded the motion. All were in favor and the motion passed.

https://www.hartford-vt.org/DocumentCenter/View/5445/SB-11-2-21-Municipal-Planning-Grant

e. Winter Salt Bid Award

Selectboard Member, Michael Hoyt made the motion to Authorize the Town Manager to enter into a purchasing agreement with Cargill Inc. for winter deicing salt. Selectboard Clerk, Kim Souza seconded the motion. All were in favor and the motion passed.

f. The Future of Gates Street

Hannah Tyler, Director of Public Works presented to the Board 3 options for a way ahead for the Gates Street Gates Street and Fairview Terrace repairs identified in the Knight Report of 2013. Knowing that the dollars estimated will be increased from the 2013 report the options are:

1. Fully reopen the road.
2. One way option (with or without lights)
3. Full closure of the road.

David Briggs, from WRJ spoke to some of the concerns and options. He suggested that the Town hire a contracted engineer to help Public Works make their way through this process.

A citizen from Fairview Terrace, Crystal Person-Moses, will connect with other residents in that area and come back to the board by the end of November with their consensus. This item will be on the Selectboard Agenda on December 14th and the Board will at that time decide which direction to go.

VI. Consent Agenda: **Selectboard Clerk, Kin Souza made the motion to accept the Consent Agenda. Selectboard Vice Chair, Joe Major seconded the motion. All were in favor and the motion passed.**

Approve Payroll Ending: 10/30/2021
Approve Meeting Minutes of: 10/19/2021 & 10/26/2021
Approve A/P Manifest of: 10/29/2021 (as amended) & 11/2/2021

Selectboard Meeting Dates of: Already Approved: 11/9/2021 (budget); 11/16/2021; 11/23/2021 (budget); 11/30/2021.

VIII. Adjourn the Selectboard Meeting: Selectboard Member, Dennis Brown made the motion to adjourn the meeting at 9:00 PM. Selectboard Clerk, Kim Souza seconded the motion. All were in favor and the motion passed.

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Kim Souza, Clerk

TOWN OF HARTFORD
SELECTBOARD MINUTES
BUDGET
Tuesday, November 9, 2021, 6:00pm
Hartford Town Hall, 171 Bridge Street, White River Junction, VT 05001

Present: Dan Fraser, Chair; Joseph Major, Vice-Chair; Kim Souza, Clerk; Dennis Brown, Member; Lannie Collins, Member; Michael Hoyt, Member; Ally Tufenkjian, Member; Tracy Yarlott-Davis, Town Manager; Lana Livingston, Administrative Assistant; Vassiili Chauhan; Heide Duto; Wayne Kendall; Ann Raynolds; Scott Cooney, Robert Cormier.
Zoom: John Hall
CATV LINK: https://catv.cablecast.tv/CablecastPublicSite/show/18430?channel=1

I. **Call to Order the Selectboard Meeting** by Selectboard Chair, Dan Fraser at 6:00PM.
II. **Pledge of Allegiance:** Fire Chief, Scott Cooney led the Pledge of Allegiance.
III. **Order of Agenda:** There were no changes to the order of the agenda.
IV. **Selectboard**

1. **Public Comments:** Vassiili Chauhan from WRJ asked for specifics on what the police officers do for training and would like to be provided with transparency from dispatch and services provided.
   Wayne Kendall from WRJ asked that the Selectboard Chair apologize to the way he spoke to another Selectboard member at the last meeting.
   Heidi Duto presented handouts concerning Simon Dennis and his continuing to build shelters that any not permitted. She also brought up the fact that the new Chair of the HCOREI committee is using his personal zoom account for meetings and she could not get on the meeting.
   John Hall (zoom) from WRJ asked if there could be some tips or training on how to set up zoom meetings from Town Hall Conference Rooms.

2. **Budget Review (Information Only)**

   a. Police Department – R. Cormier: https://www.hartford-vt.org/DocumentCenter/View/5464/Police-Budget-211-271-FY2023

   b. Fire Department – S. Cooney: https://www.hartford-vt.org/DocumentCenter/View/5465/Hartford-Fire-FY-23-Budget_FINAL

V. **Consent Agenda**: None
VI. **Adjourn the Selectboard Meeting: Selectboard Member, Ally Tufenkjian made the motion to adjourn the Selectboard meeting at 9:00 PM. Selectboard Clerk, Kim Souza seconded the motion. All were in favor and the motion passed.**

Kim Souza, Clerk: _____

Bank ID / Vendor ID	Bank Name / Vendor Name	Payee Name	Check Date	Check No.
Detail: Invoice No.	Invoice Description	Cross Fund	Invoice Amt / Disc. Amt	Net Amt.
13-0200	**TIF TAX REVENUE**			
031920	MUDGETT, JENNETT & KROGH-WISNER, PC		11/12/2021	1010
111867-2	FY21 AUDIT SERVICES 06.11-10.22	0.00	$4,409.00 / 0.00	4,409.00
Desc:	FY21 AUDIT SERVICES 06.11-10.22	Acct: 13-500-500-0500	Exp Reimb by TIF Tax Revenue	
	Vendor Total:		4,409.00 / 0.00	4,409.00
13-0200	**Capital Improvement Plan**		**Bank Total:**	**4,409.00**
25-0100	**Capital Improvement Plan**			
010987	COMPETITIVE COMPUTING, INC		11/12/2021	1014
SIN005658	SWITCH & WAP CONFIG PROJ 2021	0.00	$350.00 / 0.00	350.00
Desc:	SWITCH & WAP CONFIG PROJ 2021	Acct: 25-985-100-0100	Capital Improvemt Plan - Exp	
	Vendor Total:		350.00 / 0.00	350.00
25-0100	**Highway Infastructure**		**Bank Total:**	**350.00**
25-0311	**Highway Infastructure**			
003755	B.U.R. CONSTRUCTION, LLC		11/12/2021	1063
2021-29 B	US RT5&SYKES MTN 10.27.2021	4,859.89	$4,859.89 / 0.00	4,859.89
Desc:	US RT5&SYKES MTN 10.27.2021	Acct: 11-316-002-2018	Town Match Funds 2018 - Upper Sykes	
	Vendor Total:		4,859.89 / 0.00	4,859.89
25-0311	**Quechee Garden Project**		**Bank Total:**	**4,859.89**
73-0100	**Quechee Garden Project**			
022145	HENDERSON'S TREE SERVICE, LLC	JAMES HENDERSON	11/12/2021	1019
83366-8	2021 SLOPE MAINT	0.00	$330.00 / 0.00	330.00
Desc:	2021 SLOPE MAINT	Acct: 73-516-318-0100	QUECHEE GARDEN PROJECT	
83626	Friends of Quechee Bridge	0.00	$2,796.00 / 0.00	2,796.00
Desc:	Friends of Quechee Bridge	Acct: 73-516-318-0100	QUECHEE GARDEN PROJECT	
83366-7	Friends of Bridge Work	0.00	$440.00 / 0.00	440.00
Desc:	Friends of Bridge Work	Acct: 73-516-318-0100	QUECHEE GARDEN PROJECT	
83626-2	Friends of Bridge Work	0.00	$123.75 / 0.00	123.75
Desc:	Friends of Bridge Work	Acct: 73-516-318-0100	QUECHEE GARDEN PROJECT	
	Vendor Total:		3,689.75 / 0.00	3,689.75
73-0100	**Dog Park**		**Bank Total:**	**3,689.75**
73-7302	**Dog Park**			
021450	HARTFORD, TOWN OF	TOWN OF HARTFORD	11/12/2021	1076
310025,00363951	WATSON DOG PARK	0.00	$45.21 / 0.00	45.21
Desc:	WATSON DOG PARK	Acct: 73-511-318-7302	CONTRACTED SERVICES(DOG PARK	
	Vendor Total:		45.21 / 0.00	45.21
035002	CASELLA WASTE MANAGEMENT, INC	CASELLA WASTE SERVICES	11/12/2021	1077
9600044482OCT'21	TRASH PICK-UP - OCT'21 DOG PARK	0.00	$70.91 / 0.00	70.91
Desc:	TRASH PICK-UP - OCT'21 DOG PARK	Acct: 73-511-318-7302	CONTRACTED SERVICES(DOG PARK	

Bank ID / Vendor ID	Bank Name / Vendor Name	Payee Name	Check Date	Check No.
Detail: Invoice No.	Invoice Description	Cross Fund	Invoice Amt / Disc. Amt	Net Amt.

		Vendor Total:		70.91	0.00	70.91
73-7302	**GENERAL FUND - MASCOMA**		**Bank Total:**			**116.12**
FUND 1 0	**GENERAL FUND - MASCOMA**					
001646	ALLEGIANCE TRUCKS JERICHO				11/12/2021	74558
X122000478:01	Brake chambers, belts and tensioner	0.00		$3,084.56	0.00	3,084.56
Desc:	Brake chambers, belts and tensioner	Acct: 10-321-321-0000		REPAIRS & MAINT-VEHICLES		
		Vendor Total:		3,084.56	0.00	3,084.56
002065	AMERICAN FAMILY LIFE ASSURANCE	AFLAC - AMERICAN FAMILY LIFE			11/12/2021	74559
731861	AFLAC INS - OCT 2021	0.00		$1,506.36	0.00	1,506.36
Desc:	AFLAC INS - OCT 2021	Acct: 10-012-300-0270		ACCRUED AD&D PAYABLE		
		Vendor Total:		1,506.36	0.00	1,506.36
002845	ARC MECHANICAL CONTRACTORS, INC				11/12/2021	74560
10001	HEAT PUMP INSTAL PROJECT - 11.10.2	0.00		$58,000.00	0.00	58,000.00
Desc:	HEAT PUMP INSTAL PROJECT - 11.10.21	Acct: 10-924-421-0100		CAPITAL - BUGBEE SENIOR CENTER		
		Vendor Total:		58,000.00	0.00	58,000.00
003755	B.U.R. CONSTRUCTION, LLC				11/12/2021	74561
2021-29 C	US RT5&SYKES MTN 10.27.2021	0.00		$3,764.31	0.00	3,764.31
Desc:	US RT5&SYKES MTN 10.27.2021	Acct: 10-924-622-7021		CAPITAL - UPPER SYKES BIKE / PED		
2021-29 A	US RT5&SYKES MTN 10.27.2021	90,941.05		$90,941.05	0.00	90,941.05
Desc:	Roundabout Portion	Acct: 80-311-318-8001		CONTRACTED SERVICES(STP 0113(5		
Desc:	Mascoma Portion	Acct: 70-622-319-7021		Upper Sykes Ped - Mascoma Match		
Desc:	Toyota Portion	Acct: 70-623-319-7021		Upper Sykes Ped - Heritage Toyota Matc		
Desc:	Sidewalk Portion	Acct: 70-623-318-7030		Contracted Svcs. EH0015- STP B13(2) S		
		Vendor Total:		94,705.36	0.00	94,705.36
004850	BEN'S UNIFORMS INC.				11/12/2021	74562
099443	UNIFORMS	0.00		$350.00	0.00	350.00
Desc:	UNIFORMS	Acct: 10-211-326-0000		PURCHASE UNIFORMS & CLEANING		
		Vendor Total:		350.00	0.00	350.00
004854	BENISTAR/HARTFORD	BESTCO HARTFORD			11/12/2021	74563
12012021	RETIREES HEALTH INS - DEC 2021	0.00		$2,358.11	0.00	2,358.11
Desc:	RETIREES HEALTH INS - DEC 2021	Acct: 10-211-418-0100		RETIREE HEALTH INSURANCE		
Desc:	RETIREES HEALTH INS - DEC 2021	Acct: 10-271-418-0100		RETIREE HEALTH INSURANCE		
Desc:	RETIREES HEALTH INS - DEC 2021	Acct: 10-325-418-0100		RETIREE HEALTH INSURANCE		
Desc:	RETIREES HEALTH INS - DEC 2021	Acct: 10-221-418-0100		RETIREE HEALTH INSURANCE		
		Vendor Total:		2,358.11	0.00	2,358.11
006100	BMO FINANCIAL GROUP				11/12/2021	74564
Jay 10/15-27/21	McDonough, Jay - REC	297.60		$553.09	0.00	553.09
Desc:	BJ's - Hurricane Hill Supplies	Acct: 10-516-323-0000		MATERIAL & SUPPLIES		
Desc:	Amazon-Trunk or Treat Supplies	Acct: 25-985-511-0006		P & R Restricted - Community Events		
Lori 10/01-14/21	Hirshfield, Lori - Planning	0.00		$39.01	0.00	39.01

Bank ID	Bank Name					
Vendor ID	Vendor Name	Payee Name			Check Date	Check No.
Detail: Invoice No.	Invoice Description		Cross Fund	Invoice Amt	Disc. Amt	Net Amt.
Desc: Day-Timer-2022 Day Timer		Acct: 10-622-323-0000		MATERIAL & SUPPLIES		
Lori 10/15-27/21	Hirshfield, Lori - Planning		0.00	$153.30	0.00	153.30
Desc: HomeDepot-Fencing Clifford Food For		Acct: 10-627-323-0000		Materials & Supplies		
Nulty 10/01-14/21	Nulty, Paula - Admin		0.00	$1,329.00	0.00	1,329.00
Desc: Home Depot - Dehumidifier Toen Hall		Acct: 10-161-318-0000		CONTRACTED SERVICES		
Desc: Background Check		Acct: 10-121-315-0000		RECRUITMENT & TRAINING		
Perry 10/01-14/21	Perry, Diane - PD		0.00	$1,037.66	0.00	1,037.66
Desc: VT DMV-Registration		Acct: 10-211-321-0000		REPAIRS & MAINT-VEHICLES		
Desc: UnityManufacturing-Shaft&Headpost A		Acct: 10-211-321-0000		REPAIRS & MAINT-VEHICLES		
Desc: Amazon - Office Supplies		Acct: 10-211-323-0000		MATERIAL & SUPPLIES		
Desc: NAmericanRescue-Gloves		Acct: 10-211-323-0000		MATERIAL & SUPPLIES		
Desc: TrafficSafety-Road Flares		Acct: 10-211-323-0000		MATERIAL & SUPPLIES		
Perry 10/15-27/21	Perry, Diane - PD		0.00	$207.13	0.00	207.13
Desc: HomeDepot-Range Materials		Acct: 10-211-315-0000		RECRUITMENT & TRAINING		
Desc: NAMericanRescue-Gloves		Acct: 10-211-323-0000		MATERIAL & SUPPLIES		
10/01-14/21	O'Neil, Lisa - TC		0.00	$17.32	0.00	17.32
Desc: USPS-Certified Mail		Acct: 10-151-322-0000		POSTAGE		
Rowlee 10/15-27/21	Rowlee, David - FD		0.00	$25.00	0.00	25.00
Desc: NAT Reg- EMT Recertification Fee		Acct: 10-221-315-0000		RECRUITMENT & TRAINING		
Vail 10/01-14/21	Vail, Brad - PD		0.00	$1,956.25	0.00	1,956.25
Desc: Wave-Eight-Recruitment Video		Acct: 10-211-315-0000		RECRUITMENT & TRAINING		
Cooney 10/01-14/21	Cooney, Scott - FD		0.00	$438.18	0.00	438.18
Desc: Amazon-Batteries		Acct: 10-221-323-0000		MATERIAL & SUPPLIES		
Desc: Amazon-File Labels		Acct: 10-221-320-0000		EQUIP OPERATION/MAINT-OFFICE		
Desc: Amazon-Med Supplies		Acct: 10-221-331-0500		MEDICAL EQUIPMENT & SUPPLIES		
Desc: Amazon-Officer Supplies		Acct: 10-221-320-0000		EQUIP OPERATION/MAINT-OFFICE		
Desc: Amazon-Trailer Parts		Acct: 10-221-321-0000		REPAIRS & MAINT-VEHICLES		
Desc: Amazon-Toilet Paper		Acct: 10-221-323-0000		MATERIAL & SUPPLIES		
Vail 10/15-27/21-1	Vail, Brad - PD		98.92	$751.10	0.00	751.10
Desc: NorthAmerican-Ventilation Masks		Acct: 10-211-315-0000		RECRUITMENT & TRAINING		
Desc: SRR Traffic-Crisis Negotiations Cou		Acct: 10-211-315-0000		RECRUITMENT & TRAINING		
Desc: Dell-Adaptor		Acct: 10-271-331-0000		DEPARTMENT EQUIPMENT		
Desc: BJ's - Haloween Candy		Acct: 72-211-318-7232		COMMUNITY ORIENTED POLICING		
Vail 10/15-27/21-2	Vail, Brad - PD		0.00	$2,416.88	0.00	2,416.88
Desc: DETECTIVES CAR		Acct: 10-211-331-0000		DEPARTMENT EQUIPMENT		
Desc: APC SMART-UPS		Acct: 10-271-331-0000		DEPARTMENT EQUIPMENT		
Cooney 10/15-27/21-	Cooney, Scott - FD		0.00	$71.84	0.00	71.84
Desc: Amazon-Driver Bits		Acct: 10-221-321-0000		REPAIRS & MAINT-VEHICLES		
Desc: Amazon-Cleaning Supplies		Acct: 10-221-323-0000		MATERIAL & SUPPLIES		
Walsh 10/01-14/21	Walsh, Dillon - IT		700.07	$5,441.96	0.00	5,441.96
Desc: Power&Audio Cables Dispatch		Acct: 25-985-100-0211		Police - Disptach Expense		
Desc: Dell-Laptop Energy Coord		Acct: 10-121-320-0000		EQUIP OPERATION/MAINT-OFFICE		
Desc: CDW-KVM Switches		Acct: 10-271-320-0100		EQUIP OPERATION-COMMUNICATION		
Desc: SMTP2Go-SMTP		Acct: 10-181-331-0000		DEPARTMENT EQUIPMENT		
Desc: Dell-Pc & Adaptor		Acct: 10-325-330-0000		OFFICE EQUIPMENT		
Desc: Walsh, Dillon - IT		Acct: 10-181-323-0000		MATERIAL & SUPPLIES		
Desc: Dell-Pc & Adaptor		Acct: 50-955-330-0000		OFFICE EQUIPMENT		
Desc: Dell-Pc & Adaptor		Acct: 55-955-330-0000		OFFICE EQUIPMENT		
Desc: Dell-Pc & Adaptor		Acct: 60-965-330-0000		OFFICE EQUIPMENT		
Desc: Dell-Pc & Adaptor		Acct: 65-965-330-0000		OFFICE EQUIPMENT		

Bank ID	Bank Name					
Vendor ID	Vendor Name	Payee Name			Check Date	Check No.
Detail: Invoice No.	Invoice Description		Cross Fund	Invoice Amt	Disc. Amt	Net Amt.
Walsh 10/15-27/21	Walsh, Dillon - IT		0.00	$152.96	0.00	152.96
Desc: GoDaddy-SSL certs		Acct: 10-181-318-0000		CONTRACTED SERVICES		
Desc: Amazon-Cable tester		Acct: 10-181-331-0000		DEPARTMENT EQUIPMENT		
Czora 10/01-14/21	Czora, Jason - FD		0.00	$227.61	0.00	227.61
Desc: CITGO-GAs		Acct: 10-221-319-0000		EQUIPMENT OPERATION-GAS		
Desc: NAmericanRescu-tech Rescue Equip		Acct: 10-221-331-0200		TECHNICAL/WATER EQUIPMENT		
Czora 10/15-27/21	Czora, Jason - FD		0.00	$54.11	0.00	54.11
Desc: Home Depot-Compressor Parts		Acct: 10-221-321-0100		REPAIRS & MAINT-BUILDING		
Delisle 10/01-14/21	Delisle, Jeremy - DPW		57.49	$98.44	0.00	98.44
Desc: Amazon-Hard Drive		Acct: 65-963-323-0000		MATERIALS & SUPPLIES		
Desc: Amazon-Cat Lock Keys		Acct: 10-321-323-0000		MATERIAL & SUPPLIES		
Desc: AT&T Mobile-Ipad Internet		Acct: 50-952-324-0000		TELEPHONE		
Desc: AT&T Mobile-Ipad Internet		Acct: 55-954-324-0000		TELEPHONE		
Delisle 10/15-27/21	Delisle, Jeremy - DPW		1,191.10	$1,221.10	0.00	1,221.10
Desc: StateofVT-Background Check		Acct: 10-325-315-0000		RECRUITMENT & TRAINING		
Desc: GMWEA-Training Fee		Acct: 60-961-315-0000		RECRUITMENT & TRAINING		
Desc: Amazon-Prime Fee		Acct: 55-954-313-0000		MEMBERSHIP DUES		
Desc: EBAY-Winch Contractor		Acct: 65-963-321-0000		REPAIRS & MAINT-VEHICLES		
Desc: Teledyne-Silicone Tubing		Acct: 60-961-323-0000		MATERIAL & SUPPLIES		
Desc: Amazon-Flushable Locators		Acct: 60-964-323-0000		MATERIAL & SUPPLIES		
Desc: BiedlersElectricMotBlower fan belts		Acct: 65-963-323-0000		MATERIALS & SUPPLIES		
Desc: Credit for not receiving full order		Acct: 65-964-323-0000		MATERIALS & SUPPLIES		
Delisle 10/15-27/21-	Delisle, Jeremy - DPW		0.00	$549.98	0.00	549.98
Desc: Replace old broken bench vises		Acct: 10-321-323-0000		MATERIAL & SUPPLIES		
Dube 10/01-14/21	Dube, Chris - FD		0.00	$162.54	0.00	162.54
Desc: HomeDepot-Lock Set		Acct: 10-221-321-0100		REPAIRS & MAINT-BUILDING		
Hausler 10/01-14/21	Hausler, Scott - REC		0.00	$237.89	0.00	237.89
Desc: Banners		Acct: 10-521-323-0000		MATERIAL & SUPPLIES		
Hausler 10/15-27/21-	Hausler, Scott - REC		0.00	$61.94	0.00	61.94
Desc: TJMAxx-Hurricane Hill Awards		Acct: 10-516-323-0000		MATERIAL & SUPPLIES		
Hedges 10/01-14/21	Hedges, Charles - FD		0.00	$150.00	0.00	150.00
Desc: NFPA-Fee Inspector II		Acct: 10-221-315-0000		RECRUITMENT & TRAINING		
Jay 10/01-14/21	McDonough, Jay - REC		0.00	$759.77	0.00	759.77
Desc: POS Portal-Barcode Scanner&Stand		Acct: 10-511-330-0000		OFFICE EQUIPMENT		
Desc: LLBean-FlyFishing supplies		Acct: 10-515-323-0000		MATERIAL & SUPPLIES		
Desc: BJ's-Haloween Supplies		Acct: 10-516-323-0000		MATERIAL & SUPPLIES		
Desc: StrategyZone-Teen Adventure Getaway		Acct: 10-514-318-0000		CONTRACTED SERVICES		
Desc: ZiggysPizza-Staff Lunch		Acct: 10-511-311-0000		TRAVEL & MEETINGS		
Desc: Schoppys-Trunk or Treat Supplies		Acct: 10-516-323-0000		MATERIAL & SUPPLIES		
	Vendor Total:			18,114.06	0.00	18,114.06
007450	BROWN'S, CHARLIE	CHARLIE BROWN'S			11/12/2021	74565
46593	SAFETY HELMET		0.00	$45.00	0.00	45.00
Desc: SAFETY HELMET		Acct: 10-325-326-0000		UNIFORMS		
	Vendor Total:			45.00	0.00	45.00
009075	CENTRAL VERMONT COMMUNICATIONS				11/12/2021	74566
204-2953622	PAGER		84.95	$84.95	0.00	84.95
Desc: PAGER		Acct: 60-961-323-0000		MATERIAL & SUPPLIES		

Bank ID	Bank Name					
Vendor ID	Vendor Name	Payee Name			Check Date	Check No.
Detail: Invoice No.	Invoice Description	Cross Fund	Invoice Amt	Disc. Amt		Net Amt.
	Vendor Total:		84.95	0.00		84.95
009470	CHAMPLIN ASSOCIATES INC			11/12/2021		74567
2449	MATERIALS	402.08	$402.08	0.00		402.08
Desc: MATERIALS	Acct: 60-964-323-0000	MATERIAL & SUPPLIES				
2454	Emergency repairs to pump stations	913.88	$913.88	0.00		913.88
Desc: Emergency repairs to pump stations	Acct: 60-964-318-0000	CONTRACTED SERVICES				
	Vendor Total:		1,315.96	0.00		1,315.96
009818	CINTAS CORPORATION NO. 2	CINTAS LOC. #68M, 71M		11/12/2021		74568
4099972029	UNIFORMS	80.03	$80.03	0.00		80.03
Desc: UNIFORMS	Acct: 50-954-326-0000	UNIFORMS-PURCHASE/LEASE/CLEAN				
4099972176	UNIFORMS	0.00	$209.21	0.00		209.21
Desc: UNIFORMS	Acct: 10-325-326-0000	UNIFORMS				
4099972183	UNIFORMS	125.41	$125.41	0.00		125.41
Desc: UNIFORMS	Acct: 60-961-326-0000	UNIFORMS-PURCHASE/LEASE/CLEAN				
4100185389	UNIFORMS	49.62	$49.62	0.00		49.62
Desc: UNIFORMS	Acct: 65-963-326-0000	UNIFORMS PURCHASE/LEASE				
4100646618	UNIFORMS	125.41	$125.41	0.00		125.41
Desc: UNIFORMS	Acct: 60-961-326-0000	UNIFORMS-PURCHASE/LEASE/CLEAN				
4100646645	UNIFORMS	75.73	$75.73	0.00		75.73
Desc: UNIFORMS	Acct: 50-954-326-0000	UNIFORMS-PURCHASE/LEASE/CLEAN				
4100646676	UNIFORMS	14.88	$227.41	0.00		227.41
Desc: UNIFORMS	Acct: 10-325-326-0000	UNIFORMS				
Desc: UNIFORMS	Acct: 30-971-326-0000	UNIFORMS-PURCHASE/LEASE/CLEAN				
	Vendor Total:		892.82	0.00		892.82
010832	COMCAST			11/12/2021		74569
0042221NOV'21	INTERNET NOV'21 - LIBRARY	0.00	$47.82	0.00		47.82
Desc: INTERNET NOV'21 - LIBRARY	Acct: 10-712-316-0500	APPROP - W. HARTFORD LIBRARY				
	Vendor Total:		47.82	0.00		47.82
010987	COMPETITIVE COMPUTING, INC			11/12/2021		74570
SIN005628	VIGILANT MANAGED SERVICES 2021 N	0.00	$998.00	0.00		998.00
Desc: VIGILANT MANAGED SERVICES 2021 NOV	Acct: 10-181-318-0100	CONTRACTED SERVICES - MANAGEI				
SIN005657	OCT'21 MANAGED SERVICES 2021	0.00	$1,485.00	0.00		1,485.00
Desc: OCT'21 MANAGED SERVICES 2021	Acct: 10-181-318-0100	CONTRACTED SERVICES - MANAGEI				
	Vendor Total:		2,483.00	0.00		2,483.00
011200	CED-TWIN STATE-WHITE RIVER JCT	CED-TWIN STATE-WHITE RIVER JCT		11/12/2021		74571
10.25.2021 STATEMENT	CREDIT ON ACCOUNT	0.00	$-6.34	0.00		-6.34
Desc: CREDIT ON ACCOUNT	Acct: 10-221-323-0000	MATERIAL & SUPPLIES				
9433-1011694	TURF COVER	0.00	$22.77	0.00		22.77
Desc: TURF COVER	Acct: 10-527-323-0000	MATERIAL & SUPPLIES				
	Vendor Total:		16.43	0.00		16.43
012665	DANIELS, WANDA	WANDA DANIELS		11/12/2021		74572
NOV'21	RETIREE REIMBURSEMENT NOV'21	0.00	$229.17	0.00		229.17

Bank ID	Bank Name					
Vendor ID	Vendor Name	Payee Name			Check Date	Check No.
Detail: Invoice No.	Invoice Description		Cross Fund	Invoice Amt	Disc. Amt	Net Amt.
	Desc: RETIREE REIMBURSEMENT NOV'21	Acct: 10-211-418-0100		RETIREE HEALTH INSURANCE		
		Vendor Total:		229.17	0.00	229.17
013200	DEAN, DAVID	DAVID DEAN			11/12/2021	74573
NOV'21	RETIREE REIMBURSEMENT NOV'21		0.00	$393.99	0.00	393.99
	Desc: RETIREE REIMBURSEMENT NOV'21	Acct: 10-530-418-0100		RETIREE HEALTH INSURANCE		
		Vendor Total:		393.99	0.00	393.99
013551	DELISLE, TERRY M	TERRY M DELISLE			11/12/2021	74574
NOV'21	RETIREE REIMBURSEMENT NOV'21		0.00	$361.22	0.00	361.22
	Desc: RETIREE REIMBURSEMENT NOV'21	Acct: 10-325-418-0100		RETIREE HEALTH INSURANCE		
		Vendor Total:		361.22	0.00	361.22
015500	ENDYNE, INC				11/12/2021	74575
390199	WRJ WEEKLY ANALYSIS		90.00	$90.00	0.00	90.00
	Desc: WRJ WEEKLY ANALYSIS	Acct: 60-964-318-0000		CONTRACTED SERVICES		
390387	WSID 21296 MAXFIELD		0.00	$18.00	0.00	18.00
	Desc: WSID 21296 MAXFIELD	Acct: 10-528-318-0000		CONTRACTED SERVICES		
390388	WSID 21296 MAXFIELD		0.00	$18.00	0.00	18.00
	Desc: WSID 21296 MAXFIELD	Acct: 10-528-318-0000		CONTRACTED SERVICES		
CR73793	CREDIT ON ACCOUNT CK#73793		-41.00	$-41.00	0.00	-41.00
	Desc: CREDIT ON ACCOUNT CK#73793	Acct: 50-954-318-0000		CONTRACTED SERVICES		
389985	QUECHEE WW		180.00	$180.00	0.00	180.00
	Desc: QUECHEE WW	Acct: 65-963-318-0000		CONTRACTED SERVICES		
		Vendor Total:		265.00	0.00	265.00
015610	ENVIRONMENTAL RESOURCE ASSOC	ENVIRONMENTAL RESOURCE ASSOC			11/12/2021	74576
988418	MATERIALS		152.78	$152.78	0.00	152.78
	Desc: MATERIALS	Acct: 60-961-318-0000		CONTRACTED SERVICES		
		Vendor Total:		152.78	0.00	152.78
015620	ENVIRONMENTAL RESTORATION, LLC				11/12/2021	74577
1019076	ENCAMPMENT CLEAN UP PROSPECT		0.00	$3,582.50	0.00	3,582.50
	Desc: ENCAMPMENT CLEAN UP PROSPECT ST	Acct: 10-115-101-0106		HOMELESSNESS COMMITTEE		
1019077	ENCAMPMENT CLEAN UP S MAIN ST		0.00	$2,767.50	0.00	2,767.50
	Desc: ENCAMPMENT CLEAN UP S MAIN ST	Acct: 10-115-101-0106		HOMELESSNESS COMMITTEE		
		Vendor Total:		6,350.00	0.00	6,350.00
015750	ESTEY, JOSEPH	JOSEPH ESTEY			11/12/2021	74578
NOV'21	RETIREE REIMBURSEMENT NOV'21		0.00	$326.32	0.00	326.32
	Desc: RETIREE REIMBURSEMENT NOV'21	Acct: 10-211-418-0100		RETIREE HEALTH INSURANCE		
		Vendor Total:		326.32	0.00	326.32
015815	EVANS MOTOR FUELS	EVANS GROUP INC.			11/12/2021	74579
0023164-IN	DIESEL 5999GAL@$2.7744		0.00	$16,709.61	0.00	16,709.61
	Desc: DIESEL 5999GAL@$2.7744	Acct: 10-321-319-0000		EQUIPMENT OPERATION-GAS		
		Vendor Total:		16,709.61	0.00	16,709.61

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Vendor ID	Vendor Name	Payee Name			Check Date	Check No.
Detail: Invoice No.	Invoice Description		Cross Fund	Invoice Amt	Disc. Amt	Net Amt.
016050	HOWARD P. FAIRFIELD, LLC				11/12/2021	74580
7790304	SEAL KIT		0.00	$390.37	0.00	390.37
Desc: SEAL KIT		Acct: 10-321-321-0000		REPAIRS & MAINT-VEHICLES		
	Vendor Total:			390.37	0.00	390.37
016080	CONSOLIDATED COMMUNICATIONS				11/12/2021	74581
11833807752OCT'21	WRJ WATER TANKS		328.25	$328.25	0.00	328.25
Desc: WRJ WATER TANKS		Acct: 50-954-324-0000		TELEPHONE		
12615510982OCT'21	QUECHEE WATER		87.98	$87.98	0.00	87.98
Desc: QUECHEE WATER		Acct: 55-953-324-0000		TELEPHONE		
	Vendor Total:			416.23	0.00	416.23
016147	FARMER BROWN SERVICE, INC				11/12/2021	74582
13255	WATER PUMPS		0.00	$212.34	0.00	212.34
Desc: WATER PUMPS		Acct: 10-530-320-0000		EQUIP OPERATION & MAINT		
	Vendor Total:			212.34	0.00	212.34
016390	FASTENAL COMPANY				11/12/2021	74583
NHWES91672	MATERIALS		0.00	$217.65	0.00	217.65
Desc: MATERIALS		Acct: 10-321-321-0000		REPAIRS & MAINT-VEHICLES		
NHWES91730	Small supplies needed for emergency		0.00	$2,229.72	0.00	2,229.72
Desc: Small supplies needed for emergency		Acct: 10-321-321-0000		REPAIRS & MAINT-VEHICLES		
	Vendor Total:			2,447.37	0.00	2,447.37
016540	FERGUSON ENTERPRISES, INC	FERGUSON WATERWORKS #591 #576			11/12/2021	74584
1058841	MATERIALS		43.82	$43.82	0.00	43.82
Desc: MATERIALS		Acct: 60-964-323-0000		MATERIAL & SUPPLIES		
1059297	PARTS		387.70	$387.70	0.00	387.70
Desc: PARTS		Acct: 50-954-321-0000		REPAIRS & MAINT-VEHICLES		
	Vendor Total:			431.52	0.00	431.52
017110	FISHER AUTO PARTS, INC				11/12/2021	74585
301-088186	PARTS		430.96	$430.96	0.00	430.96
Desc: PARTS		Acct: 60-961-321-0000		REPAIRS & MAINT-VEHICLES		
301-088873	PARTS		0.00	$2.73	0.00	2.73
Desc: PARTS		Acct: 10-321-321-0000		REPAIRS & MAINT-VEHICLES		
301-088991	PARTS		0.00	$7.76	0.00	7.76
Desc: PARTS		Acct: 10-321-321-0000		REPAIRS & MAINT-VEHICLES		
301-089173	PARTS		83.95	$83.95	0.00	83.95
Desc: PARTS		Acct: 60-961-321-0000		REPAIRS & MAINT-VEHICLES		
301-089656	PARTS		0.00	$92.01	0.00	92.01
Desc: PARTS		Acct: 10-321-321-0000		REPAIRS & MAINT-VEHICLES		
301-337286	PARTS		0.00	$28.48	0.00	28.48
Desc: PARTS		Acct: 10-321-321-0000		REPAIRS & MAINT-VEHICLES		
	Vendor Total:			645.89	0.00	645.89
017301	FOGG'S LUMBER AND HARDWARE				11/12/2021	74586

Bank ID	Bank Name					
Vendor ID	Vendor Name	Payee Name			Check Date	Check No.
Detail: Invoice No.	Invoice Description	Cross Fund	Invoice Amt	Disc. Amt		Net Amt.
23622/6	MATERIALS	0.00	$12.99	0.00		12.99
Desc: MATERIALS	Acct: 10-521-323-0000	MATERIAL & SUPPLIES				
30210/6	FITTINGS	0.00	$3.86	0.00		3.86
Desc: FITTINGS	Acct: 10-321-321-0000	REPAIRS & MAINT-VEHICLES				
30360/6	MATERIALS	0.00	$3.92	0.00		3.92
Desc: MATERIALS	Acct: 10-624-318-0000	CONTRACTED SERVICES				
68415/6	MATERIALS	0.00	$100.93	0.00		100.93
Desc: MATERIALS	Acct: 10-521-323-0000	MATERIAL & SUPPLIES				
	Vendor Total:		121.70	0.00		121.70
019850	GREEN MOUNTAIN POWER CORP	GREEN MOUNTAIN POWER CORP			11/12/2021	74587
136110000004OCT'21	HARTFORD VILLAGE STLGHTS	0.00	$71.34	0.00		71.34
Desc: HARTFORD VILLAGE STLGHTS	Acct: 10-314-329-0000	ELECTRICITY				
208229605120CT'21	1732 QUECHEE MAIN ST	0.00	$31.90	0.00		31.90
Desc: 1732 QUECHEE MAIN ST	Acct: 10-521-329-0000	ELECTRICITY				
334900000080CT'21	DEPOT ST SIDEWALK	0.00	$59.22	0.00		59.22
Desc: DEPOT ST SIDEWALK	Acct: 10-314-329-0000	ELECTRICITY				
363400000030CT'21	FROST PARK - A STREET	0.00	$20.55	0.00		20.55
Desc: FROST PARK - A STREET	Acct: 10-521-329-0000	ELECTRICITY				
443900000060CT'21	BILLINGS FARM	0.00	$65.50	0.00		65.50
Desc: BILLINGS FARM	Acct: 10-314-329-0000	ELECTRICITY				
595110000080CT'21	CAMPBELL ST - PUMP	50.95	$50.95	0.00		50.95
Desc: CAMPBELL ST - PUMP	Acct: 50-954-329-0000	ELECTRICITY				
677001000000CT'21	RT 5 POLE 95	0.00	$27.60	0.00		27.60
Desc: RT 5 POLE 95	Acct: 10-314-329-0000	ELECTRICITY				
777001000090CT'21	POLE 1 PLEASANT VIEW TERR	0.00	$44.91	0.00		44.91
Desc: POLE 1 PLEASANT VIEW TERR	Acct: 10-314-329-0000	ELECTRICITY				
877001000080CT'21	CHRISTIAN ST POLE 72-50	0.00	$24.97	0.00		24.97
Desc: CHRISTIAN ST POLE 72-50	Acct: 10-314-329-0000	ELECTRICITY				
892900000020CT'21	HEMLOCK RIDGE	37.67	$37.67	0.00		37.67
Desc: HEMLOCK RIDGE	Acct: 50-954-329-0000	ELECTRICITY				
916110000000CT'21	FERRY RD - SEWER PUMP	168.14	$168.14	0.00		168.14
Desc: FERRY RD - SEWER PUMP	Acct: 60-964-329-0000	ELECTRICITY				
983400000030CT'21	A ST PUMP STN - WW	28.05	$28.05	0.00		28.05
Desc: A ST PUMP STN - WW	Acct: 60-964-329-0000	ELECTRICITY				
984900000010CT'21	ELM/GILLETTE	41.07	$41.07	0.00		41.07
Desc: ELM/GILLETTE	Acct: 60-964-329-0000	ELECTRICITY				
	Vendor Total:		671.87	0.00		671.87
020135	GREENMAN-PEDERSEN, INC				11/12/2021	74588
326482	HTFD STP 0113(59)S INV#21 OCT'21	5,541.73	$5,541.73	0.00		5,541.73
Desc: HTFD STP 0113(59)S INV#21 OCT'21	Acct: 80-311-318-8001	CONTRACTED SERVICES(STP 0113(5				
	Vendor Total:		5,541.73	0.00		5,541.73
020400	HACH COMPANY				11/12/2021	74589
12707559	CHEMICALS	22.69	$22.69	0.00		22.69
Desc: CHEMICALS	Acct: 50-952-323-0000	MATERIAL & SUPPLIES				
12716860	CHEMICALS	139.18	$139.18	0.00		139.18

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Vendor ID	Vendor Name	Payee Name			Check Date	Check No.
Detail: Invoice No.	Invoice Description	Cross Fund	Invoice Amt	Disc. Amt		Net Amt.
Desc: CHEMICALS		Acct: 50-952-331-0000	DEPARTMENT EQUIPMENT			
12720041	CHEMICALS	114.06	$114.06	0.00		114.06
Desc: CHEMICALS		Acct: 50-952-331-0000	DEPARTMENT EQUIPMENT			
	Vendor Total:		275.93	0.00		275.93
020450	HALEY, CHRISTOPHER	CHRISTOPHER HALEY			11/12/2021	74590
2021	2021 Boot allowance	0.00	$150.00	0.00		150.00
Desc: 2021 Boot allowance		Acct: 10-325-326-0000	UNIFORMS			
	Vendor Total:		150.00	0.00		150.00
020734	HARRIS COMPUTER CORPORATION	HARRIS COMPUTER CORPORATION			11/12/2021	74591
HMUMN0000020-1	MUNISMART JAN-DEC 2022	8,263.40	$19,074.69	0.00		19,074.69
Desc: MUNISMART JAN-DEC 2022		Acct: 10-121-318-0000	CONTRACT SERVICES			
Desc: MUNISMART JAN-DEC 2022		Acct: 10-211-318-0000	CONTRACTED SERVICES			
Desc: MUNISMART JAN-DEC 2022		Acct: 10-221-318-0000	CONTRACTED SERVICES			
Desc: MUNISMART JAN-DEC 2022		Acct: 10-271-318-0000	CONTRACTED SERVICES			
Desc: MUNISMART JAN-DEC 2022		Acct: 10-325-318-0000	CONTRACT SERVICES			
Desc: MUNISMART JAN-DEC 2022		Acct: 10-511-318-0000	CONTRACTED SERVICES			
Desc: MUNISMART JAN-DEC 2022		Acct: 10-622-318-0000	CONTRACTED SERVICES			
Desc: MUNISMART JAN-DEC 2022		Acct: 30-975-318-0000	CONTRACTED SERVICES			
Desc: MUNISMART JAN-DEC 2022		Acct: 50-955-318-0000	CONTRACTED SERVICES			
Desc: MUNISMART JAN-DEC 2022		Acct: 55-955-318-0000	CONTRACTED SERVICES			
Desc: MUNISMART JAN-DEC 2022		Acct: 60-965-318-0000	CONTRACTED SERVICES			
Desc: MUNISMART JAN-DEC 2022		Acct: 65-965-318-0000	CONTRACTED SERVICES			
HMUMN0000020-2	MUNISMART JAN-DEC 2022	0.00	$2,640.89	0.00		2,640.89
Desc: MUNISMART JAN-DEC 2022		Acct: 10-151-318-0000	CONTRACTED SERVICES			
HMUMN0000020-3	MUNISMART JAN-DEC 2022	0.00	$1,313.18	0.00		1,313.18
Desc: MUNISMART JAN-DEC 2022		Acct: 10-171-318-0000	CONTRACTED SERVICES			
HMUMN0000020-4	MUNISMART JAN-DEC 2022	0.00	$1,313.18	0.00		1,313.18
Desc: MUNISMART JAN-DEC 2022		Acct: 10-174-318-0000	CONTRACTED SERVICES			
HMUMN0000020-5	MUNISMART JAN-DEC 2022	0.00	$1,313.18	0.00		1,313.18
Desc: MUNISMART JAN-DEC 2022		Acct: 10-181-318-0000	CONTRACTED SERVICES			
	Vendor Total:		25,655.12	0.00		25,655.12
021450	HARTFORD, TOWN OF	TOWN OF HARTFORD			11/12/2021	74592
310020,00363952	WATSON ATHLETIC FIELD	0.00	$61.25	0.00		61.25
Desc: WATSON ATHLETIC FIELD		Acct: 10-521-328-0000	WATER			
410069,00364624	1741 QUECHEE MAIN STREET	0.00	$77.06	0.00		77.06
Desc: 1741 QUECHEE MAIN STREET		Acct: 10-521-328-0000	WATER			
410439,00364625	VILLAGE GREEN	0.00	$191.64	0.00		191.64
Desc: VILLAGE GREEN		Acct: 10-521-328-0000	WATER			
411270,00364622	142 IZZO PLACE	93.91	$93.91	0.00		93.91
Desc: 142 IZZO PLACE		Acct: 65-963-328-0000	WATER			
	Vendor Total:		423.86	0.00		423.86
022703	HILL, MARY	MARY HILL			11/12/2021	74593
NOV'21	RETIREE REIMBURSEMENT NOV'21	0.00	$325.89	0.00		325.89
Desc: RETIREE REIMBURSEMENT NOV'21		Acct: 10-151-418-0100	Retirees			

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Vendor ID	Vendor Name	Payee Name			Check Date	Check No.
Detail: Invoice No.	Invoice Description		Cross Fund	Invoice Amt	Disc. Amt	Net Amt.
		Vendor Total:		325.89	0.00	325.89
023425	IDS/SHERRI GILMORE	SHERRI GILMORE			11/12/2021	74594
22-226	1000 ANIMAL TAGS #502		0.00	$285.51	0.00	285.51
Desc:	1000 ANIMAL TAGS #502	Acct:	10-151-323-0000	MATERIAL & SUPPLIES		
		Vendor Total:		285.51	0.00	285.51
023473	INGRAM LIBRARY SERVICES LLC				11/12/2021	74595
55693979	BOOKS		0.00	$15.19	0.00	15.19
Desc:	BOOKS	Acct:	10-712-316-0500	APPROP - W. HARTFORD LIBRARY		
55693980	BOOKS		0.00	$18.85	0.00	18.85
Desc:	BOOKS	Acct:	10-712-316-0500	APPROP - W. HARTFORD LIBRARY		
55693981	BOOKS		0.00	$4.22	0.00	4.22
Desc:	BOOKS	Acct:	10-712-316-0500	APPROP - W. HARTFORD LIBRARY		
55716989	BOOKS		0.00	$61.48	0.00	61.48
Desc:	BOOKS	Acct:	10-712-316-0500	APPROP - W. HARTFORD LIBRARY		
55590298	BOOKS		0.00	$9.95	0.00	9.95
Desc:	BOOKS	Acct:	10-712-316-0500	APPROP - W. HARTFORD LIBRARY		
54887561	BOOKS		0.00	$38.16	0.00	38.16
Desc:	BOOKS	Acct:	10-712-316-0500	APPROP - W. HARTFORD LIBRARY		
54887562	BOOKS		0.00	$11.04	0.00	11.04
Desc:	BOOKS	Acct:	10-712-316-0500	APPROP - W. HARTFORD LIBRARY		
55590297	BOOKS		0.00	$13.04	0.00	13.04
Desc:	BOOKS	Acct:	10-712-316-0500	APPROP - W. HARTFORD LIBRARY		
55622433	BOOKS		0.00	$24.50	0.00	24.50
Desc:	BOOKS	Acct:	10-712-316-0500	APPROP - W. HARTFORD LIBRARY		
55622434	BOOKS		0.00	$126.99	0.00	126.99
Desc:	BOOKS	Acct:	10-712-316-0500	APPROP - W. HARTFORD LIBRARY		
55655524	BOOKS		0.00	$14.66	0.00	14.66
Desc:	BOOKS	Acct:	10-712-316-0500	APPROP - W. HARTFORD LIBRARY		
		Vendor Total:		338.08	0.00	338.08
025075	JORDAN EQUIPMENT CO				11/12/2021	74596
P56895	PARTS		0.00	$384.40	0.00	384.40
Desc:	PARTS	Acct:	10-321-321-0000	REPAIRS & MAINT-VEHICLES		
		Vendor Total:		384.40	0.00	384.40
025175	SANEL NAPA WEST LEBANON	SANEL NAPA - WEST LEBANON			11/12/2021	74597
55473,103794	R1- PARTS		0.00	$20.47	0.00	20.47
Desc:	R1- PARTS	Acct:	10-521-321-0000	REPAIRS & MAINT - VEHICLES		
		Vendor Total:		20.47	0.00	20.47
027380	LEBANON FORD				11/12/2021	74598
45006458	PARTS		0.00	$20.40	0.00	20.40
Desc:	PARTS	Acct:	10-521-321-0000	REPAIRS & MAINT - VEHICLES		
		Vendor Total:		20.40	0.00	20.40
027700	DE LAGE LANDEN	DE LAGE LANDEN			11/12/2021	74599

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Vendor ID	Vendor Name	Payee Name			Check Date	Check No.
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74170939	LEASE COPIER-NOV'21-FIN	0.00	$173.42	0.00		173.42
Desc: LEASE COPIER-NOV'21-FIN	Acct: 10-171-318-0000	CONTRACTED SERVICES				
	Vendor Total:		173.42	0.00		173.42
027750	DEAD RIVER COMPANY	DEAD RIVER COMPANY			11/12/2021	74600
4935943,14903	PROPANE 140.5G@$1.42 LIBRARY	0.00	$202.32	0.00		202.32
Desc: PROPANE 140.5G@$1.42 LIBRARY	Acct: 10-524-327-0000	BUILDING HEAT				
4935943,22519	PROPANE 1.3G@$1.42 DEPOT ST	1.88	$1.88	0.00		1.88
Desc: PROPANE 1.3G@$1.42 DEPOT ST	Acct: 60-962-327-0000	BUILDING HEAT				
4935943,58180	PROPANE 505.6G@$1.42 WABA	0.00	$728.06	0.00		728.06
Desc: PROPANE 505.6G@$1.42 WABA	Acct: 10-530-327-0000	BUILDING HEAT				
4935943,75731	PROPANE 115.5G@$1.42 BUGBEE	0.00	$166.32	0.00		166.32
Desc: PROPANE 115.5G@$1.42 BUGBEE	Acct: 10-421-329-0000	ELECTRICITY / GAS				
4333626,14188	#2 OIL 170.8G@$2.35 BUGBEE	0.00	$406.51	0.00		406.51
Desc: #2 OIL 170.8G@$2.35 BUGBEE	Acct: 10-421-327-0000	BUILDING HEAT				
	Vendor Total:		1,505.09	0.00		1,505.09
027849	LEWIS, WILLIAM J.	WILLIAM J. LEWIS			11/12/2021	74601
NOV'21	RETIREE REIMBURSEMENT NOV'21	0.00	$318.06	0.00		318.06
Desc: RETIREE REIMBURSEMENT NOV'21	Acct: 10-221-418-0100	RETIREE HEALTH INSURANCE				
	Vendor Total:		318.06	0.00		318.06
028500	LUNDRIGAN, SHAWN	SHAWN LUNDRIGAN			11/12/2021	74602
NOV'21	RETIREE REIMBURSEMENT NOV'21	0.00	$689.03	0.00		689.03
Desc: RETIREE REIMBURSEMENT NOV'21	Acct: 10-211-418-0100	RETIREE HEALTH INSURANCE				
	Vendor Total:		689.03	0.00		689.03
028756	M&W SOILS ENGINEERING, INC				11/12/2021	74603
3615	Shotcrete Testing Service	0.00	$635.00	0.00		635.00
Desc: Shotcrete Testing Service	Acct: 10-985-512-0512	Pool Bond 2021 S1 #274788016				
	Vendor Total:		635.00	0.00		635.00
028849	MADISON NATIONAL LIFE INSURANCE				11/12/2021	74604
Q3 2021	FICA/MEDICARE Q3 2021 STD CLAIMS	0.00	$229.50	0.00		229.50
Desc: FICA/MEDICARE Q3 2021 STD CLAIMS	Acct: 10-012-200-0120	FICA/MEDICARE TAXES PAYABLE				
	Vendor Total:		229.50	0.00		229.50
029815	MASON, W.B. COMPANY, INC	W.B. MASON COMPANY, INC			11/12/2021	74605
224552028	ENVELOPES	0.00	$47.30	0.00		47.30
Desc: ENVELOPES	Acct: 10-151-323-0000	MATERIAL & SUPPLIES				
224595979	HAND TOWELS	69.08	$69.08	0.00		69.08
Desc: HAND TOWELS	Acct: 30-975-323-0000	MATERIAL & SUPPLIES				
224647602	OFFICE SUPPLIES	0.00	$19.99	0.00		19.99
Desc: OFFICE SUPPLIES	Acct: 10-121-323-0000	MATERIAL & SUPPLIES				
224892169	OFFICE SUPPLIES	0.00	$13.98	0.00		13.98
Desc: OFFICE SUPPLIES	Acct: 10-171-323-0000	MATERIAL & SUPPLIES				
224689662	OFFICE SUPPLIES	0.00	$176.05	0.00		176.05
Desc: OFFICE SUPPLIES	Acct: 10-151-323-0000	MATERIAL & SUPPLIES				

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224856951	OFFICE SUPPLIES	0.00	$73.89 / 0.00	73.89
Desc: OFFICE SUPPLIES	Acct: 10-171-323-0000	MATERIAL & SUPPLIES		
224777119	OFFICE SUPPLIES	0.00	$129.02 / 0.00	129.02
Desc: OFFICE SUPPLIES	Acct: 10-511-323-0000	MATERIAL & SUPPLIES		
224678863	OFFICE SUPPLIES	0.00	$98.89 / 0.00	98.89
Desc: OFFICE SUPPLIES	Acct: 10-171-323-0000	MATERIAL & SUPPLIES		
	Vendor Total:		628.20 / 0.00	628.20
030048	MCFARLAND-JOHNSON, INC		11/12/2021	74606
65	HTFD ROUNDABOUT AUG'21	7,117.14	$7,117.14 / 0.00	7,117.14
Desc: HTFD ROUNDABOUT AUG'21	Acct: 80-311-318-8001	CONTRACTED SERVICES(STP 0113(5		
	Vendor Total:		7,117.14 / 0.00	7,117.14
030240	MCNALL, GLENN A	GLENN A MCNALL	11/12/2021	74607
PO#9835	Reimbursement for CDL permit and sk	71.00	$71.00 / 0.00	71.00
Desc: Reimbursement for CDL permit and sk	Acct: 60-961-317-0000	PERMITS & LICENSES		
	Vendor Total:		71.00 / 0.00	71.00
030250	MCNALL, KAREN	KAREN MCNALL	11/12/2021	74608
2021-9	CARD MAKING WORKSHOP-OCT 2021	0.00	$128.00 / 0.00	128.00
Desc: CARD MAKING WORKSHOP-OCT 2021	Acct: 10-515-318-0000	CONTRACTED SERVICES		
	Vendor Total:		128.00 / 0.00	128.00
031920	MUDGETT, JENNETT & KROGH-WISNER, PC		11/12/2021	74609
111867-2	FY21 AUDIT SERVICES 06.11-10.22	0.00	$10,000.00 / 0.00	10,000.00
Desc: FY21 AUDIT SERVICES 06.11-10.22	Acct: 10-173-318-0000	CONTRACTED SERVICES		
111867-1	FY21 AUDIT SERVICES 06.11-10.22	0.00	$3,091.00 / 0.00	3,091.00
Desc: FY21 AUDIT SERVICES 06.11-10.22	Acct: 10-173-318-0000	CONTRACTED SERVICES		
	Vendor Total:		13,091.00 / 0.00	13,091.00
032104	MVP SELECT CARE INC.		11/12/2021	74610
2021-10	OCT 2021 - HRA/FSA	29.92	$212.50 / 0.00	212.50
Desc: OCT 2021 - HRA/FSA	Acct: 10-121-220-0000	HEALTH INSURANCE		
Desc: OCT 2021 - HRA/FSA	Acct: 10-151-220-0000	HEALTH INSURANCE		
Desc: OCT 2021 - HRA/FSA	Acct: 10-171-220-0000	HEALTH INSURANCE		
Desc: OCT 2021 - HRA/FSA	Acct: 10-171-418-0100	RETIREE HEALTH INSURANCE		
Desc: OCT 2021 - HRA/FSA	Acct: 10-174-220-0000	HEALTH INSURANCE		
Desc: OCT 2021 - HRA/FSA	Acct: 10-175-220-0000	HEALTH INSURANCE		
Desc: OCT 2021 - HRA/FSA	Acct: 10-181-220-0000	HEALTH INSURANCE		
Desc: OCT 2021 - HRA/FSA	Acct: 10-211-220-0000	HEALTH INSURANCE		
Desc: OCT 2021 - HRA/FSA	Acct: 10-211-418-0100	RETIREE HEALTH INSURANCE		
Desc: OCT 2021 - HRA/FSA	Acct: 10-221-220-0000	HEALTH INSURANCE		
Desc: OCT 2021 - HRA/FSA	Acct: 10-221-418-0100	RETIREE HEALTH INSURANCE		
Desc: OCT 2021 - HRA/FSA	Acct: 10-271-220-0000	HEALTH INSURANCE		
Desc: OCT 2021 - HRA/FSA	Acct: 10-311-220-0000	HEALTH INSURANCE		
Desc: OCT 2021 - HRA/FSA	Acct: 10-312-418-0100	Retiree Health Insurance		
Desc: OCT 2021 - HRA/FSA	Acct: 10-321-220-0000	HEALTH INSURANCE		
Desc: OCT 2021 - HRA/FSA	Acct: 10-325-220-0000	HEALTH INSURANCE		
Desc: OCT 2021 - HRA/FSA	Acct: 10-325-418-0100	RETIREE HEALTH INSURANCE		

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	Desc: OCT 2021 - HRA/FSA	Acct: 10-511-220-0000	HEALTH INSURANCE			
	Desc: OCT 2021 - HRA/FSA	Acct: 10-521-220-0000	BC/BS			
	Desc: OCT 2021 - HRA/FSA	Acct: 10-521-418-0100	RETIREE HEALTH INSURANCE			
	Desc: OCT 2021 - HRA/FSA	Acct: 10-622-220-0000	HEALTH INSURANCE			
	Desc: OCT 2021 - HRA/FSA	Acct: 30-974-220-0000	BC/BS			
	Desc: OCT 2021 - HRA/FSA	Acct: 30-975-220-0000	HEALTH INSURANCE			
	Desc: OCT 2021 - HRA/FSA	Acct: 50-954-220-0000	HEALTH INSURANCE			
	Desc: OCT 2021 - HRA/FSA	Acct: 50-955-220-0000	HEALTH INSURANCE			
	Desc: OCT 2021 - HRA/FSA	Acct: 55-955-220-0000	HEALTH INSURANCE			
	Desc: OCT 2021 - HRA/FSA	Acct: 60-961-220-0000	HEALTH INSURANCE			
	Desc: OCT 2021 - HRA/FSA	Acct: 60-961-418-0100	RETIREE HEALTH INSURANCE			
	Desc: OCT 2021 - HRA/FSA	Acct: 60-965-220-0000	HEALTH INSURANCE			
	Desc: OCT 2021 - HRA/FSA	Acct: 65-963-220-0000	HEALTH INSURANCE			
	Desc: OCT 2021 - HRA/FSA	Acct: 65-965-220-0000	HEALTH INSURANCE			
	Vendor Total:		212.50	0.00		212.50
034925	NORTHEAST RESOURCE RECOVERY ASSC				11/12/2021	74611
124419	HAULING FEES & GLASS	454.13	$454.13	0.00		454.13
	Desc: HAULING FEES & GLASS	Acct: 30-971-318-0000	CONTRACTED SERVICES			
	Vendor Total:		454.13	0.00		454.13
035002	CASELLA WASTE MANAGEMENT, INC	CASELLA WASTE SERVICES			11/12/2021	74612
9600004122OCT'21	TRASH PICK-UP - OCT'21 TH	0.00	$263.10	0.00		263.10
	Desc: TRASH PICK-UP - OCT'21 TH	Acct: 10-161-318-0000	CONTRACTED SERVICES			
9600306162OCT'21	TRASH PICK-UP - OCT'21 MAXFIELD	0.00	$94.00	0.00		94.00
	Desc: TRASH PICK-UP - OCT'21 MAXFIELD	Acct: 10-527-318-0000	CONTRACTED SERVICES			
9600004148OCT'21	TRASH PICK-UP - OCT'21 BUGBEE	0.00	$274.00	0.00		274.00
	Desc: TRASH PICK-UP - OCT'21 BUGBEE	Acct: 10-421-318-0000	CONTRACTED SERVICES			
9600291752OCT'21	TRASH PICK-UP - OCT'21 WABA	0.00	$128.13	0.00		128.13
	Desc: TRASH PICK-UP - OCT'21 WABA	Acct: 10-530-318-0000	CONTRACTED SERVICES			
	Vendor Total:		759.23	0.00		759.23
035050	NORTHERN NURSERIES INC				11/12/2021	74613
64442	COMPOST	0.00	$38.25	0.00		38.25
	Desc: COMPOST	Acct: 10-627-323-0000	Materials & Supplies			
	Vendor Total:		38.25	0.00		38.25
035550	NUNEZ, JOHN T	JOHN T NUNEZ			11/12/2021	74614
NOV'21	RETIREE REIMBURSEMENT NOV'21	0.00	$191.80	0.00		191.80
	Desc: RETIREE REIMBURSEMENT NOV'21	Acct: 10-511-418-0100	Retiree Health Insurance			
	Vendor Total:		191.80	0.00		191.80
035605	O'BANION, SONIA	SONIA O'BANION			11/12/2021	74615
OCT'2021	FIELD HOCKEY OFFICIAL	0.00	$240.00	0.00		240.00
	Desc: FIELD HOCKEY OFFICIAL	Acct: 10-514-318-0000	CONTRACTED SERVICES			
	Vendor Total:		240.00	0.00		240.00
036177	OSTROUT, GAIL	GAIL OSTROUT			11/12/2021	74616

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OCT'21	REIMBURSEMENT OCT'21		0.00	$28.00	0.00	28.00
Desc: REIMBURSEMENT OCT'21		Acct: 10-171-318-0000		CONTRACTED SERVICES		
	Vendor Total:			28.00	0.00	28.00
036230	OVERHEAD DOOR OF RUTLAND, INC				11/12/2021	74617
38500	SERVICE CALL: 4 DOORS WABA		0.00	$250.05	0.00	250.05
Desc: SERVICE CALL: 4 DOORS WABA		Acct: 10-530-318-0000		CONTRACTED SERVICES		
	Vendor Total:			250.05	0.00	250.05
037276	PETE'S TIRE BARNS, INC				11/12/2021	74618
269607	Tires for winter plowing		0.00	$4,734.08	0.00	4,734.08
Desc: Tires for winter plowing		Acct: 10-321-321-0000		REPAIRS & MAINT-VEHICLES		
	Vendor Total:			4,734.08	0.00	4,734.08
037551	PITNEY BOWES INC	PURCHASE POWER			11/12/2021	74619
OCT'21	POSTAGE OCT 2021		941.76	$1,704.23	0.00	1,704.23
Desc: postage		Acct: 10-121-322-0000		POSTAGE		
Desc: postage		Acct: 10-171-322-0000		POSTAGE		
Desc: postage		Acct: 10-151-322-0000		POSTAGE		
Desc: postage		Acct: 10-511-322-0000		POSTAGE		
Desc: postage		Acct: 10-622-322-0000		POSTAGE		
Desc: postage		Acct: 10-175-322-0000		POSTAGE		
Desc: postage		Acct: 10-174-322-0000		POSTAGE		
Desc: postage		Acct: 50-955-322-0000		POSTAGE		
Desc: postage		Acct: 55-955-322-0000		POSTAGE		
Desc: postage		Acct: 60-965-322-0000		POSTAGE		
Desc: postage		Acct: 65-965-322-0000		POSTAGE		
Desc: postage		Acct: 10-171-322-0000		POSTAGE		
Desc: postage		Acct: 10-271-320-0000		EQUIP OPERATION/MAINT-OFFICE		
	Vendor Total:			1,704.23	0.00	1,704.23
037700	POND TECHNICAL SALES, INC				11/12/2021	74620
CD99022422	Replacement o2 sensor		638.68	$638.68	0.00	638.68
Desc: Replacement o2 sensor		Acct: 65-963-331-0000		DEPARTMENT EQUIPMENT		
Desc: Replacement o2 sensor		Acct: 65-963-331-0000		DEPARTMENT EQUIPMENT		
	Vendor Total:			638.68	0.00	638.68
037751	PONZONI, JOAN	JOAN PONZONI			11/12/2021	74621
NOV'21	RETIREE REIMBURSEMENT NOV'21		260.74	$325.88	0.00	325.88
Desc: RETIREE REIMBURSEMENT NOV'21		Acct: 50-955-418-0100		RETIREE HEALTH INSURANCE		
Desc: RETIREE REIMBURSEMENT NOV'21		Acct: 60-965-418-0100		RETIREE HEALTH INSURANCE		
Desc: RETIREE REIMBURSEMENT NOV'21		Acct: 55-955-418-0100		RETIREE HEALTH INSURANCE		
Desc: RETIREE REIMBURSEMENT NOV'21		Acct: 65-965-418-0100		RETIREE HEALTH INSURANCE		
Desc: RETIREE REIMBURSEMENT NOV'21		Acct: 10-325-418-0100		RETIREE HEALTH INSURANCE		
	Vendor Total:			325.88	0.00	325.88
038188	LL POTWIN SERVICES				11/12/2021	74622
7703	CLEANING SERVICES 10.08-11.04 TH		0.00	$2,286.60	0.00	2,286.60
Desc: CLEANING SERVICES 10.08-11.04 TH		Acct: 10-161-318-0000		CONTRACTED SERVICES		

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7705	CLEANING SERVICES - 10.08 - 11.04 L	0.00	$509.00 / 0.00	509.00
Desc:	CLEANING SERVICES - 10.08 - 11.04 L	Acct: 10-524-318-0000	CONTRACTED SERVICES	
038188	LL POTWIN SERVICES		11/12/2021	74623
7706	MOWING - OCT'21	0.00	$1,364.30 / 0.00	1,364.30
Desc:	October contracted mowing	Acct: 10-311-318-0000	CONTRACTED SERVICES	
Desc:	October contracted mowing Bugbee Ce	Acct: 10-421-318-0000	CONTRACTED SERVICES	
	Vendor Total:		4,159.90 / 0.00	4,159.90
038495	PRIORITY EXPRESS, INC.		11/12/2021	74624
81722145	INTERLIBRARY LOAN PROGRAM OCT'	0.00	$60.00 / 0.00	60.00
Desc:	INTERLIBRARY LOAN PROGRAM OCT'21	Acct: 10-712-316-0500	APPROP - W. HARTFORD LIBRARY	
	Vendor Total:		60.00 / 0.00	60.00
040250	RICHARD ELECTRIC, INC.		11/12/2021	74625
45818	SERVICE CALL: POLE LIGHT ISSUE	0.00	$622.00 / 0.00	622.00
Desc:	SERVICE CALL: POLE LIGHT ISSUE	Acct: 10-528-318-0000	CONTRACTED SERVICES	
	Vendor Total:		622.00 / 0.00	622.00
040375	RICKER, ALLYN	ALLYN RICKER	11/12/2021	74626
OCT-NOV'21	RETIREE REIMBURSEMENT OCT&NOV	0.00	$1,252.32 / 0.00	1,252.32
Desc:	RETIREE REIMBURSEMENT OCT&NOV'21	Acct: 10-325-418-0100	RETIREE HEALTH INSURANCE	
	Vendor Total:		1,252.32 / 0.00	1,252.32
040425	RIESEBERG, HUNTER	RIESEBERG, HUNTER	11/12/2021	74627
NOV'21	RETIREE REIMBURSEMENT NOV'21	117.25	$334.88 / 0.00	334.88
Desc:	RETIREE REIMBURSEMENT NOV'21	Acct: 10-121-418-0100	RETIREE HEALTH INSURANCE	
Desc:	RETIREE REIMBURSEMENT NOV'21	Acct: 30-975-418-0100	RETIREE HEALTH INSURANCE	
Desc:	RETIREE REIMBURSEMENT NOV'21	Acct: 50-955-418-0100	RETIREE HEALTH INSURANCE	
Desc:	RETIREE REIMBURSEMENT NOV'21	Acct: 55-955-418-0100	RETIREE HEALTH INSURANCE	
Desc:	RETIREE REIMBURSEMENT NOV'21	Acct: 60-965-418-0100	RETIREE HEALTH INSURANCE	
Desc:	RETIREE REIMBURSEMENT NOV'21	Acct: 65-965-418-0100	RETIREE HEALTH INSURANCE	
	Vendor Total:		334.88 / 0.00	334.88
040490	RITLAND, THOMAS	THOMAS RITLAND	11/12/2021	74628
NOV'21	RETIREE REIMBURSEMENT NOV'21	0.00	$687.70 / 0.00	687.70
Desc:	RETIREE REIMBURSEMENT NOV'21	Acct: 10-221-418-0100	RETIREE HEALTH INSURANCE	
	Vendor Total:		687.70 / 0.00	687.70
040751	ROGERS, LARRY	LARRY ROGERS	11/12/2021	74629
NOV'21	RETIREE REIMBURSEMENT NOV'21	197.50	$197.50 / 0.00	197.50
Desc:	RETIREE REIMBURSEMENT NOV'21	Acct: 60-961-418-0100	RETIREE HEALTH INSURANCE	
	Vendor Total:		197.50 / 0.00	197.50
041450	SABIL & SONS, INC	SABIL & SONS, INC	11/12/2021	74630
41652	PARTS	0.00	$147.24 / 0.00	147.24
Desc:	PARTS	Acct: 10-321-321-0000	REPAIRS & MAINT-VEHICLES	
41653	PARTS	0.00	$20.14 / 0.00	20.14
Desc:	PARTS	Acct: 10-321-321-0000	REPAIRS & MAINT-VEHICLES	

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41678	PARTS		0.00	$3.37	0.00	3.37
Desc: PARTS		Acct: 10-321-321-0000		REPAIRS & MAINT-VEHICLES		
	Vendor Total:			170.75	0.00	170.75
041466	SADOWSKI, PAUL E	PAUL E. SADOWSKI			11/12/2021	74631
SEP-OCT 2021	OFFICIAL GAMES		0.00	$440.00	0.00	440.00
Desc: OFFICIAL GAMES		Acct: 10-514-318-0000		CONTRACTED SERVICES		
	Vendor Total:			440.00	0.00	440.00
043315	NATIONAL CENTER FOR SAFETY INITIATI				11/12/2021	74632
15328	BACKGROUND CHECKS		0.00	$45.00	0.00	45.00
Desc: BACKGROUND CHECKS		Acct: 10-121-315-0000		RECRUITMENT & TRAINING		
	Vendor Total:			45.00	0.00	45.00
044204	STEARNS SEPTIC SERVICE, LLC				11/12/2021	74633
2021-541	Emergency pumping - Ferry Boat		3,485.00	$3,485.00	0.00	3,485.00
Desc: Emergency pumping - Ferry Boat		Acct: 60-964-318-0000		CONTRACTED SERVICES		
2021-540	Sludge Hauling and chamber cleaning		2,040.00	$2,040.00	0.00	2,040.00
Desc: Sludge Hauling and chamber cleaning		Acct: 65-963-318-0000		CONTRACTED SERVICES		
	Vendor Total:			5,525.00	0.00	5,525.00
048185	VALLEY IMAGING & AWARDS				11/12/2021	74634
20990	500 WINDOW ENVELOPES		0.00	$111.09	0.00	111.09
Desc: 500 WINDOW ENVELOPES		Acct: 10-151-323-0000		MATERIAL & SUPPLIES		
Desc: 500 WINDOW ENVELOPES		Acct: 10-151-323-0000		MATERIAL & SUPPLIES		
	Vendor Total:			111.09	0.00	111.09
048300	VALLEY NEWS	VALLEY NEWS			11/12/2021	74635
125911,253425	VALLEY NEWS ADS		0.00	$117.30	0.00	117.30
Desc: AD#253425 SB AGENDA 11.09.21		Acct: 10-111-312-0000		ADVERTISING		
125911OCT'21	VALLEY NEWS ADS		0.00	$336.60	0.00	336.60
Desc: AD#179951 SB AGENDA 08.24.2021		Acct: 10-111-312-0000		ADVERTISING		
Desc: AD#245797 SB AGENDA 11.02.2021		Acct: 10-111-312-0000		ADVERTISING		
	Vendor Total:			453.90	0.00	453.90
048575	VERIZON WIRELESS				11/12/2021	74636
9891862501	CELL PHONES OCT'21		224.66	$1,788.18	0.00	1,788.18
Desc: CELL PHONES OCT'21		Acct: 10-121-324-0000		TELEPHONE		
Desc: CELL PHONES OCT'21		Acct: 10-171-324-0000		TELEPHONE		
Desc: CELL PHONES OCT'21		Acct: 10-181-324-0000		TELEPHONE		
Desc: CELL PHONES OCT'21		Acct: 10-221-324-0000		TELEPHONE		
Desc: CELL PHONES OCT'21		Acct: 10-211-324-0000		TELEPHONE		
Desc: CELL PHONES OCT'21		Acct: 10-271-324-0000		TELEPHONE		
Desc: CELL PHONES OCT'21		Acct: 10-325-324-0000		TELEPHONE		
Desc: CELL PHONES OCT'21		Acct: 10-511-324-0000		TELEPHONE		
Desc: CELL PHONES OCT'21		Acct: 50-955-324-0000		TELEPHONE		
Desc: CELL PHONES OCT'21		Acct: 55-955-324-0000		TELEPHONE		
Desc: CELL PHONES OCT'21		Acct: 60-965-324-0000		TELEPHONE		

Bank ID	Bank Name				
Vendor ID	Vendor Name	Payee Name		Check Date	Check No.
Detail: Invoice No.	Invoice Description	Cross Fund	Invoice Amt	Disc. Amt	Net Amt.
	Desc: CELL PHONES OCT'21	Acct: 30-971-324-0000	TELEPHONE		
	Desc: CELL PHONES OCT'21	Acct: 10-174-324-0000	TELEPHONE		
	Desc: CELL PHONES OCT'21	Acct: 65-965-324-0000	TELEPHONE		
	Desc: CELL PHONES OCT'21	Acct: 10-411-417-0017	EXTRAORDINARY EXP : COVID-19		
	Vendor Total:		1,788.18	0.00	1,788.18
049800	VERMONT DEPARTMENT OF TAXES	VERMONT DEPARTMENT OF TAXES		11/12/2021	74637
2021 Q3	QUARTER 3 2021 - FRANCHISE TAX	1,275.09	$1,275.09	0.00	1,275.09
	Desc: QUARTER 3 2021 - FRANCHISE TAX	Acct: 30-974-316-0000	GRANTS/APPROP/ST.TAXES		
	Vendor Total:		1,275.09	0.00	1,275.09
050455	VERMONT LIFE SAFETY LLC			11/12/2021	74638
42898	FIRE EXTINGUISERS MAINT	0.00	$120.00	0.00	120.00
	Desc: FIRE EXTINGUISERS MAINT	Acct: 10-325-318-0000	CONTRACT SERVICES		
	Vendor Total:		120.00	0.00	120.00
053150	SWISH WHITE RIVER LTD			11/12/2021	74639
W466786	CLEANING SUPPLIES	0.00	$25.08	0.00	25.08
	Desc: CLEANING SUPPLIES	Acct: 10-530-323-0000	MATERIAL & SUPPLIES		
W468098	CLEANING SUPPLIES	0.00	$70.99	0.00	70.99
	Desc: CLEANING SUPPLIES	Acct: 10-421-323-0000	MATERIAL & SUPPLIES		
	Vendor Total:		96.07	0.00	96.07
054600	WOOD, JOHN G. JR	JOHN G. WOOD JR		11/12/2021	74640
NOV'21	RETIREE REIMBURSEMENT NOV'21	0.00	$148.50	0.00	148.50
	Desc: RETIREE REIMBURSEMENT NOV'21	Acct: 10-221-418-0100	RETIREE HEALTH INSURANCE		
	Vendor Total:		148.50	0.00	148.50
055145	YOUTH BEATZ			11/12/2021	74641
1/5	Winter Drumming Enrichment Workshop	0.00	$1,000.00	0.00	1,000.00
	Desc: Winter Drumming Enrichment Workshop	Acct: 10-514-318-0000	CONTRACTED SERVICES		
	Vendor Total:		1,000.00	0.00	1,000.00
056527	RELYCO	RELYCO SALES INC		11/12/2021	74642
SIN182468	1099NEC&MISC/W2 FORMS 2021	0.00	$227.00	0.00	227.00
	Desc: 1099NEC&MISC/W2 FORMS 2021	Acct: 10-171-323-0000	MATERIAL & SUPPLIES		
	Vendor Total:		227.00	0.00	227.00
059772	SHARPENING SHED INC. (THE)	THE SHARPENING SHED INC		11/12/2021	74643
19952	3 ZAMBONI KNIVES	0.00	$107.00	0.00	107.00
	Desc: 3 ZAMBONI KNIVES	Acct: 10-530-320-0000	EQUIP OPERATION & MAINT		
	Vendor Total:		107.00	0.00	107.00
059847	COUTERMARSH, TOM	TOM COUTERMARSH		11/12/2021	74644
NOV'21	RETIREE REIMBURSEMENT NOV'21	883.00	$883.00	0.00	883.00
	Desc: RETIREE REIMBURSEMENT NOV'21	Acct: 50-955-418-0100	RETIREE HEALTH INSURANCE		
	Desc: RETIREE REIMBURSEMENT NOV'21	Acct: 55-955-418-0100	RETIREE HEALTH INSURANCE		
	Desc: RETIREE REIMBURSEMENT NOV'21	Acct: 60-965-418-0100	RETIREE HEALTH INSURANCE		

Bank ID	Bank Name				
Vendor ID	Vendor Name	Payee Name		Check Date	Check No.
Detail: Invoice No.	Invoice Description	Cross Fund	Invoice Amt	Disc. Amt	Net Amt.
Desc: RETIREE REIMBURSEMENT NOV'21		Acct: 65-965-418-0100	RETIREE HEALTH INSURANCE		
	Vendor Total:		883.00	0.00	883.00
060110	NATIONAL BUSSINESS TECHNOLOGIES LL(			11/12/2021	74645
IN453176	METER COPIER OCT'21 - FIN	0.00	$61.82	0.00	61.82
Desc: METER COPIER OCT'21 - FIN		Acct: 10-171-318-0000	CONTRACTED SERVICES		
IN453175	METER COPIER OCT'21 - DPW	41.52	$51.86	0.00	51.86
Desc: METER COPIER OCT'21 - DPW		Acct: 10-325-330-0000	OFFICE EQUIPMENT		
Desc: METER COPIER OCT'21 - DPW		Acct: 50-955-330-0000	OFFICE EQUIPMENT		
Desc: METER COPIER OCT'21 - DPW		Acct: 55-955-330-0000	OFFICE EQUIPMENT		
Desc: METER COPIER OCT'21 - DPW		Acct: 60-965-330-0000	OFFICE EQUIPMENT		
Desc: METER COPIER OCT'21 - DPW		Acct: 65-965-330-0000	OFFICE EQUIPMENT		
IN450869	METER COPIER - OCT'21 REC	0.00	$117.41	0.00	117.41
Desc: METER COPIER - OCT'21 REC		Acct: 10-511-318-0000	CONTRACTED SERVICES		
IN450867	METER COPIER - OCT'21	0.00	$46.79	0.00	46.79
Desc: METER COPIER - OCT'21		Acct: 10-174-323-0000	MATERIAL & SUPPLIES		
Desc: METER COPIER - OCT'21		Acct: 10-622-323-0000	MATERIAL & SUPPLIES		
Desc: METER COPIER - OCT'21		Acct: 10-626-323-0000	Materials & Supplies		
	Vendor Total:		277.88	0.00	277.88
500465	RAYMOND, STEVEN	STEVEN RAYMOND		11/12/2021	74646
2022	REFUND STATE PAYMENTS FY22	0.00	$534.20	0.00	534.20
Desc: REFUND STATE PAYMENTS FY22		Acct: 10-003-100-0000	CURRENT TAXES RECEIVABLE		
	Vendor Total:		534.20	0.00	534.20
500660	JP PEST SERVICE			11/12/2021	74647
3054680	MONTHLY INVOICE - OCT'21	0.00	$81.50	0.00	81.50
Desc: MONTHLY INVOICE - OCT'21		Acct: 10-161-318-0000	CONTRACTED SERVICES		
	Vendor Total:		81.50	0.00	81.50
500894	SECURSHRED	SECURSHRED		11/12/2021	74648
377067	SHREDDING	0.00	$22.00	0.00	22.00
Desc: SHREDDING		Acct: 10-325-318-0000	CONTRACT SERVICES		
	Vendor Total:		22.00	0.00	22.00
500898	HENRY, FLOSSIE	HENRY, FLOSSIE		11/12/2021	74649
2022	REFUND STATE PAYMENTS FY22	0.00	$2,231.22	0.00	2,231.22
Desc: REFUND STATE PAYMENTS FY22		Acct: 10-003-100-0000	CURRENT TAXES RECEIVABLE		
	Vendor Total:		2,231.22	0.00	2,231.22
502195	EASTMAN, JAMES F II	JAMES F II EASTMAN		11/12/2021	74650
2022	REFUND STATE PAYMENTS FY22	0.00	$1,136.49	0.00	1,136.49
Desc: REFUND STATE PAYMENTS FY22		Acct: 10-003-100-0000	CURRENT TAXES RECEIVABLE		
	Vendor Total:		1,136.49	0.00	1,136.49
502388	WILDER, LAURA	LAURA WILDER,		11/12/2021	74651
2022	REFUND STATE PAYMENTS FY22	0.00	$69.52	0.00	69.52
Desc: REFUND STATE PAYMENTS FY22		Acct: 10-003-100-0000	CURRENT TAXES RECEIVABLE		

Bank ID / Vendor ID	Bank Name / Vendor Name	Payee Name			Check Date	Check No.
Detail: Invoice No.	Invoice Description	Cross Fund	Invoice Amt	Disc. Amt		Net Amt.
	Vendor Total:		69.52	0.00		69.52
502601	ARGYROS, REBECCA	REBECCA ARGYROS			11/12/2021	74652
849492	REFUND-TEEN ADVENTURE GETAWA	0.00	$40.00	0.00		40.00
Desc:	REFUND-TEEN ADVENTURE GETAWAY	Acct: 10-514-325-0000	REFUNDS			
849493	REFUND-TEEN ADVENTURE GETAWA	0.00	$40.00	0.00		40.00
Desc:	REFUND-TEEN ADVENTURE GETAWAY	Acct: 10-514-325-0000	REFUNDS			
	Vendor Total:		80.00	0.00		80.00
502730	BARNES, TATUM	TATUM A BARNES			11/12/2021	74653
11.04.2021	TEEN TRIP & DAY PROGRAM	0.00	$270.00	0.00		270.00
Desc:	TEEN TRIP & DAY PROGRAM	Acct: 10-514-318-0000	CONTRACTED SERVICES			
	Vendor Total:		270.00	0.00		270.00
502785	DANAHER, EVELYN	EVELYN DANAHER			11/12/2021	74654
2022	REFUND STATE PAYMENTS FY22	0.00	$1,647.89	0.00		1,647.89
Desc:	REFUND STATE PAYMENTS FY22	Acct: 10-003-100-0000	CURRENT TAXES RECEIVABLE			
	Vendor Total:		1,647.89	0.00		1,647.89
502786	MILLER, CHAD	CHAD MILLER			11/12/2021	74655
2022	REFUND STATE PAYMENTS FY22	0.00	$700.00	0.00		700.00
Desc:	REFUND STATE PAYMENTS FY22	Acct: 10-003-100-0000	CURRENT TAXES RECEIVABLE			
	Vendor Total:		700.00	0.00		700.00
502787	RING, TIMOTHY	TIMOTHY RING			11/12/2021	74656
2022	REFUND STATE PAYMENTS FY22	0.00	$32.03	0.00		32.03
Desc:	REFUND STATE PAYMENTS FY22	Acct: 10-003-100-0000	CURRENT TAXES RECEIVABLE			
	Vendor Total:		32.03	0.00		32.03
502788	LAWLOR, BONNIE	BONNIE LAWLOR			11/12/2021	74657
849558	REFUND CARD MAKING	0.00	$16.00	0.00		16.00
Desc:	REFUND CARD MAKING	Acct: 10-515-325-0000	REFUNDS			
849559	REFUND CARD MAKING	0.00	$16.00	0.00		16.00
Desc:	REFUND CARD MAKING	Acct: 10-515-325-0000	REFUNDS			
	Vendor Total:		32.00	0.00		32.00
FUND 1 0	**HRA / FSA / DCR**		**Bank Total:**			**307,533.08**
FUND 1 0 HRA	**HRA / FSA / DCR**					
032103	MVP HEALTH - HRA / DCRA				11/12/2021	1021
11.09.2021	DCRA/FSA/HRA 10.31.2021-11.06.2021	332.90	$1,064.93	0.00		1,064.93
Desc:	DCRA 10.31.2021-11.06.2021	Acct: 10-012-200-0520	SECTION 125 DEPENDENT CARE ACC			
Desc:	FSA 10.31.2021-11.06.2021	Acct: 10-012-200-0510	SECTION 125 HEALTH CARE ACCT			
Desc:	HRA 10.31.2021-11.06.2021	Acct: 10-174-225-0000	HRA/CHOICECARE CARD			
Desc:	HRA 10.31.2021-11.06.2021	Acct: 10-271-225-0000	HRA/CHOICECARE CARD			
Desc:	HRA 10.31.2021-11.06.2021	Acct: 10-511-225-0000	HRA/CHOICECARE CARD			
Desc:	HRA 10.31.2021-11.06.2021	Acct: 50-954-225-0000	HRA/CHOICECARE CARD			
Desc:	HRA 10.31.2021-11.06.2021	Acct: 10-221-225-0000	HRA/CHOICECARE CARD			

Bank ID	Bank Name					
Vendor ID	Vendor Name	Payee Name			Check Date	Check No.
Detail: Invoice No.	Invoice Description		Cross Fund	Invoice Amt	Disc. Amt	Net Amt.
11.02.2021	DCRA/FSA/HRA 10.24.2021-10.30.2021		0.00	$4,537.38	0.00	4,537.38
Desc: DCRA 10.24.2021-10.30.2021		Acct: 10-012-200-0520		SECTION 125 DEPENDENT CARE ACC		
Desc: FSA 10.24.2021-10.30.2021		Acct: 10-012-200-0510		SECTION 125 HEALTH CARE ACCT		
Desc: HRA 10.24.2021-10.30.2021		Acct: 10-174-225-0000		HRA/CHOICECARE CARD		
Desc: HRA 10.24.2021-10.30.2021		Acct: 10-311-225-0000		HRA/CHOICECARE CARD		
Desc: HRA 10.24.2021-10.30.2021		Acct: 10-151-225-0000		HRA/CHOICECARE CARD		
Desc: HRA 10.24.2021-10.30.2021		Acct: 10-121-225-0000		HRA/CHOICECARE CARD		
	Vendor Total:			5,602.31	0.00	5,602.31

FUND 1 0 HRA **Bank Total:** **5,602.31**

	Holdback Total				
					326,560.15
Batch Totals:	0.00	134,444.65		0.00	461,004.80

_____ DANIEL FRASER

_____ JOSEPH MAJOR

_____ KIM SOUZA

_____ DENNIS BROWN

_____ LANNIE J. COLLINS

_____ MICHAEL HOYT

_____ ALLY TUFENKJIAN

_____ TRACY YARLOTT-DAVIS

_____ GAIL OSTROUT

_____ JOHN J. CLERKIN