

# **Treasurer's Report**

As of September 30, 2016

FY 2017 Q1

## **General, Special Revenue, Proprietary & Fiduciary Funds of the City of Rutland**

### **Section I: (3 pages)**

Bank Account Balances

Pooled Cash Allocation

Delinquency Report

### **Section II:**

Balance sheets

### **Section III:**

Year to date Budget vs. Actual

# City of Rutland

Treasurer's Cash/Debt Report to the Board of Alderman - FY 2017 as of September 30, 2016

NEMRC					
Fund #	Bank Account Name	6/30/16	9/30/16	9/30/16	Increase/
<u>Cash in General Fund Accounts</u>				Totals	(Decrease)
100	General Fund - Pooled Cash	4,995,544.73	6,234,923.89		1,239,379.16
100	ACH Account	27,864.19	25,205.71		(2,658.48)
100	Petty Cash	1,890.00	1,815.00		(75.00)
100	Rec Dept Credit Card Account	28,831.98	7,124.84		(21,707.14)
100	Kiosk Merchant Account	0.00	787.11		787.11
100	Health Reimbursement Acct ZBA	0.00	0.00		0.00
100	Grand List/Reappraisal Account (+ICS) (CD)	568,350.14	569,425.46		1,075.32
100	Home Depot Account	40,732.38	40,737.51		5.13
100	NE Neighborhood Implementation Grant	1.00	1.00		0.00
100	Drug Forfeiture Account	165,128.86	165,149.67		20.81
100	Police Impress Account	15,518.84	15,518.01		1.17
100	Community Policing Acct	3,304.12	3,304.54		0.42
				7,063,992.74	1,216,828.50
<u>Cash in Special Revenue Fund Accounts</u>					
203	Field Maintenance Fund Account	12,140.61	12,232.15		91.54
204	Record Preservation Fund Account (CD)	92,874.62	96,786.52		3,911.90
205	Giorgetti Trust Account (+ICS) (CD)	362,345.18	358,584.54		(3,760.64)
205	Giorgetti Trust Investment Account	725,062.48	727,450.65		2,388.17
	Lake Sunapee - 5-yr CD - 1.25% APY 230K	241,221.43	241,975.91	Qtr Statements	
	Heritage CU - 3-yr CD - 1.34% APY 240K	242,794.28	243,642.13	Qtr Statements	
	Berkshire - 60-mo CD - 1.3% APY 230K	241,048.77	241,832.61	Qtr Statements	
207	White Fund Account	5,268.85	2,769.24		(2,499.61)
207	White Bond Account	0.00	2,500,781.57		2,500,781.57
220	Zamias Impact MM Account (+ICS) (CD)	615,692.66	519,098.34		(96,594.32)
223	Sidewalk Account	22,124.31	50,022.36		27,898.05
224	Bridge Repair Account (CD)	279,773.00	312,952.45		33,179.45
224	Bridge Repair Account (US Bank)	813,437.57	813,458.11		20.54
225	Sewer Capital Improve Fund Account (+ICS)	114,004.03	134,779.54		20,775.51
226	CSO Capital Projects Fund Account (+ICS)	209,100.39	238,809.24		29,708.85
227	Water System Capital Fund (+ICS) (CD)	1,118,205.73	1,157,716.74		39,511.01
235	Fire Equipment Fund Account (+ICS) (CD)	503,274.56	537,654.75		34,380.19
236	Equipment Replacement Fund Acct	121,547.09	151,585.69		30,018.60
237	Water and Sewer Vehicle Rep Acct	66,659.58	76,669.08		10,009.50
				8,418,781.62	2,632,208.48
<u>Cash in Permanent Fund Accounts</u>					
306	Revolving Loan Fund - Maples	148,573.90	148,592.62		18.72
308	Downtown Revolving Loan Fund	114,939.27	125,065.18		10,125.91
				273,657.80	10,144.63
<u>Cash in Fiduciary Fund Accounts</u>					
700	Fuel Emergency Fund Account	16,149.77	16,151.81		2.04
701	Recreation Activity Fund Account	191,555.07	175,208.08		(16,346.99)
704	Garofano Family Memorial Scholarship Fund	14,482.57	12,484.29		(1,998.28)
720	Property Escrow Account	19,390.83	55,089.02	Non-Interest Bearing	35,698.19
732	Grace Stoolfire Account	23,561.35	25,668.78		2,107.43
732	Grace Stoolfire Investment Account	328,241.26	328,137.65		(103.61)
				612,739.63	19,358.78
				<u>16,369,171.79</u>	<u>3,678,540.39</u>
<u>Cash in Rutland Redevelopment Authority Account</u>					
800	RRA Account	244,828.68	150,691.08		(94,137.60)
810	RRA Business Incentive Fund	50,004.66	50,111.86		107.20
	<b>Total Cash in RRA Accounts</b>			<u>200,802.94</u>	<u>(94,030.40)</u>
<u>Outstanding Loans</u>					
	Bond Anticipation Line of Credit	\$0.00	0.00		
	Refunding Note (previously CEN) (\$600,000 Due June 2017)		(Note1)	1,800,000.00	
	<b>Total Debt (Excluding Bonds)</b>			<u>1,800,000.00</u>	

**Notes:**

1. Refunding Note - The note was taken out in July 2010 for \$6,000,000. Payments of \$600,000 plus interest were paid each June 30th beginning in 2011 through 2015. The note was refinanced in October of 2014 at a better interest rate with annual payments of \$600,000 plus interest now due on June 30th of each year 2015 thru 2020.
2. (+ICS) A portion of the deposits in the seven accounts designated with (+ICS) were transferred into corresponding Insured Cash Sweep Instruments with higher rates of return than has been available in the money market accounts. Total amount in the ICS accounts is in excess of \$950 thousand. These accounts are fully insured by the FDIC.
3. (CD) A portion of the the deposits in the seven accounts designated with (CD) were transferred into a single Certificate of Deposit on May 27, 2016 at the rate of 0.75 % for two years. Total amount in the CD is \$2,865,280.53. This amount is fully insured through the collateralization agreement with Merchant's Bank.

**City of Rutland, Vermont**  
**Pooled Cash Allocation Schedule**  
Proprietary Funds  
for the Month Ended September 30, 2016

	Water Fund	Sewage Disposal Fund	Parking Meter Fund	Transit Center/Mgmt Fund	Total Proprietary Funds
<b>Cash Flows from Operating Activities:</b>					
Cash received from customers	\$ 34,234.09	\$ 174,303.98	\$ 18,401.03	\$ -	\$ 226,939.10
Cash paid for supplies, services and utilities	(96,395.82)	(194,669.63)	(5,330.64)	(6,873.13)	\$ (303,269.22)
Cash paid for rent and operating leases	300.00	-	-	-	\$ 300.00
Cash paid for payroll and related expenses	(65,773.45)	(128,052.96)	(6,635.79)	-	\$ (200,462.20)
Cash paid to customers - refunds	-	-	-	-	\$ -
Cash received from customers - deposits	-	-	-	-	\$ -
Cash received from property lease	-	-	(350.00)	-	\$ (350.00)
Cash received from operating grants	-	-	-	-	\$ -
Cash received from vendors & employees - reimbursements	331.65	335.58	-	-	\$ 667.23
<b>Net cash flows from operating activities:</b>	<u>(127,303.53)</u>	<u>(148,083.03)</u>	<u>6,084.60</u>	<u>(6,873.13)</u>	<u>\$(276,175.09)</u>
<b>Cash Flows from Noncapital Financing Activities:</b>					
Cash received/(paid) for budgeted interfund transfers	(254,693.75)	(244,398.50)	(3,750.00)	-	(502,842.25)
Cash received/(paid) from/to capital reserve funds	-	-	-	-	-
<b>Net cash flows from noncapital financing activities:</b>	<u>(254,693.75)</u>	<u>(244,398.50)</u>	<u>(3,750.00)</u>	<u>-</u>	<u>\$(502,842.25)</u>
<b>Cash Flows from Capital &amp; Related Financing Activities:</b>					
Cash received from issuance of debt	-	-	-	-	-
Cash paid for operating advance	-	-	-	-	-
Cash paid for principal on debt	-	-	-	-	-
Cash paid for interest on debt	-	-	-	-	-
Cash received from sale of assets	-	-	-	-	-
Cash paid for capital projects and purchases	-	-	-	-	-
<b>Net cash flows from capital &amp; related financing activities:</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net increase (decrease) in cash:</b>					
Cash at August 31, 2016	(381,997.26)	(392,481.53)	2,334.60	(6,873.13)	(779,017.34)
Change to Interfund Payables & Receivables	797,710.52	562,171.05	154,062.57	-	1,513,944.14
Cash at September 30, 2016	415,713.24	169,689.52	156,397.17	(6,873.13)	734,926.80
<b>Cash at September 30, 2016</b>	<u>\$ 415,713.24</u>	<u>\$ 169,689.52</u>	<u>\$ 156,397.17</u>	<u>\$ (6,873.13)</u>	<u>\$ 734,926.80</u>
<b>Interfund Payables/Receivables:</b>					
Due To/Froms at August 31, 2016	\$ -	\$ -	\$ -	\$ (141,243.64)	(141,243.64)
Change to Interfund Payables/Receivables	-	-	-	(6,873.13)	(6,873.13)
<b>Due to/from at September 30, 2016</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$(148,116.77)</u>	<u>\$ (148,116.77)</u>

# City of Rutland

Treasurer's Summary Report of Delinquent and Over Due Accounts as of

9/30/16

## Prior Year Delinquent Taxes, Interest & Penalties

	9/30/16	
FY 2005	1,152.05	
FY 2006	11,720.57	
FY 2007	1,675.04	
FY 2008	10,466.10	
FY 2009	10,265.61	
FY 2010	16,452.91	0.06%
FY 2011	20,593.02	0.07%
FY 2012	39,886.89	0.14%
FY 2013	54,533.31	0.19%
FY 2014	101,888.65	0.35%
FY 2015	371,294.95	1.19%
FY 2016	<u>643,725.65</u>	
<b>Total Prior Year</b>	<b><u>1,283,654.75</u></b>	
<b>Prior Month</b>	<b>1,356,370.53</b>	

## FY 2017 Taxes Interest & Penalties Due

FY 2017		% Over Due
<b>1st Quarter</b>	270,333.15	3.5%
<b>2nd Quarter</b>	6,635,700.22	0.0%
<b>3rd Quarter</b>	6,725,885.19	0.0%
<b>4th Quarter</b>	<u>6,736,176.70</u>	0.0%
	<b><u>20,368,095.26</u></b>	

## Current Year Taxes Paid To Date (FY 2017)

Taxes Billed	31,166,230.14
Taxes Paid	<u>10,811,154.62</u>
	<b>34.69%</b>

## Utility Receivables at 9/30/2016 for all periods.

(Does not include Sept 20 Billing due Nov 1)

	Parcels	Sewer	Water	Treasurer	Total	Average O/S Bill
Rutland Town - Alpine	0	-	-	-	0.00	
Mendon - Alpine	1	76.35	35.00	-	111.35	111.35
Killington - Alpine	0	-	-	-	0.00	
Alpine Delinquencies in General Bills		3,815.29	-	-	3,815.29	
Clarendon	0	-	-	-	0.00	
Rutland Town - Water & Sewer	8	354.68	3,406.18	175.63	3,936.49	492.06
Rutland Town - Fire Dist #1	0	-	-	-	0.00	
Rutland City	592	281,306.86	221,358.22	27,798.91	530,463.99	896.05
Credits		0.00	(3,885.26)	-	(3,885.26)	
		<u>285,553.18</u>	<u>220,879.14</u>	<u>27,974.54</u>	<u>534,441.86</u>	
			Prior Month balance		597,976.13	

## Properties in Bankruptcy

	12/31/15	3/31/16	6/30/16	9/30/16
Taxes	8,812.94	10,203.53	7,089.50	7,325.56
Water Fees	5,216.63	6,106.71	4,993.87	4,744.33
Sewer Fees	5,836.43	7,317.25	6,000.81	5,599.77
	<u>19,866.00</u>	<u>23,627.49</u>	<u>18,084.18</u>	<u>17,669.66</u>

## Properties in Tax Sale Status

	12/31/15	3/31/16	6/30/16	9/30/16
Taxes	296,754.99	241,431.10	141,451.96	212,303.57
Water Fees	23,866.98	19,538.80	7,707.18	15,531.96
Sewer Fees	41,443.26	35,579.06	10,136.41	20,022.66
	<u>362,065.23</u>	<u>296,548.96</u>	<u>159,295.55</u>	<u>247,858.19</u>

# Balance Sheets

For

General, Special Revenue,  
Proprietary & Fiduciary Funds of  
the City of Rutland

As of September 30,

2016

FY 2017 Q1

Account	Curr Yr Pd 3 Sep Encumbrances	Curr Yr Pd 3 Sep Actual
<b>ASSET</b>		
100-1-00-00-101.000 Cash - General Checking	0.00	4,506,551.26
100-1-00-00-101.001 Cash - ACH Deposits	0.00	27,634.92
100-1-00-00-101.002 Cash - Petty/On Hand	0.00	1,815.00
100-1-00-00-101.003 Cash - Rec Dept CC Dpsts	0.00	6,962.84
100-1-00-00-101.005 Cash - Kiosk Credit Card	0.00	787.11
100-1-00-00-101.017 Cash - Reappraisal	0.00	63.73
100-1-00-00-101.103 Cash - Home Depot	0.00	40,737.51
100-1-00-00-101.118 Cash - NWN Implementation	0.00	1.00
100-1-00-00-101.201 Cash - Drug Forfeiture	0.00	165,149.67
100-1-00-00-101.202 Cash - PD Imprest	0.00	15,518.01
100-1-00-00-101.203 Cash - Comm Policing	0.00	3,304.54
100-1-00-00-105.000 Tax & Penalty Receivable	0.00	20,368,215.26
100-1-00-00-106.000 RME Tax Receivable	0.00	37,802.93
100-1-00-00-107.001 Receivable - Bankruptcy	0.00	8,443.94
100-1-00-00-107.002 Receivable - Tax Sale	0.00	212,344.23
100-1-00-00-109.000 Tax, Pen & Int Recv - DLQ	0.00	1,288,697.76
100-1-00-00-109.001 UB Collector Fees Recv	0.00	37,499.31
100-1-00-00-109.010 DLQ Receivables Allowance	0.00	-1,663,336.49
100-1-00-00-109.930 GB Interest Receivable	0.00	17,610.01
100-1-00-00-109.931 GB Collector Fees Recv	0.00	2,548.52
100-1-00-00-115.002 GB Recv - Tax Sale	0.00	65,456.50
100-1-00-00-115.930 GB Accounts Receivable	0.00	42,902.96
100-1-00-00-130.000 Due From/To - General	0.00	710,343.47
100-1-00-00-130.203 Due From/To - Comm Polici	0.00	483.13
100-1-00-00-141.000 Inventories & Supplies	0.00	69,447.00
100-1-00-00-149.001 Prepaid Postage	0.00	1,467.30
100-1-00-00-151.010 Investment - CD MBVT	0.00	569,361.73
<b>Total Asset</b>	<b>0.00</b>	<b>26,537,813.15</b>
<b>LIABILITY</b>		
100-2-00-00-201.009 Vouchers Payable Other	0.00	2,500.66
100-2-00-00-201.010 City Pension Contribution	0.00	1,663.07
100-2-00-00-201.011 Employee FSA	0.00	32,088.17
100-2-00-00-201.012 HRA Emp Share Payable	0.00	-2,635.21
100-2-00-00-207.000 Intergovt Payables	0.00	13,426.18
100-2-00-00-207.001 Education Taxes	0.00	9,949,783.11
100-2-00-00-207.003 County Taxes	0.00	73,651.15
100-2-00-00-207.096 Ticket Sales Due VRPA	0.00	49.00
100-2-00-00-207.097 State Sales Taxes	0.00	1,072.53
100-2-00-00-207.098 Rec.Rooms & Meals Taxes	0.00	-702.07
100-2-00-00-208.000 TX Sale Int Due to Bidder	0.00	12,472.70
100-2-00-00-251.910 Overpayment - Taxes	0.00	5,633.34
100-2-00-00-251.920 Overpayment - UB	0.00	3,885.26
100-2-00-00-251.930 Overpayment - GBs	0.00	18.87
100-2-00-00-251.960 Rec customer deposits	0.00	4,950.75

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RUTLAND CITY General Ledger  
Balance Sheet Current Year - Period 3 Sep  
General Fund

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Wendy new

Account	Curr Yr Pd 3 Sep Encumbrances	Curr Yr Pd 3 Sep Actual
<b>Total Liability</b>	<b>0.00</b>	<b>10,097,857.51</b>
<b>FUND BALANCE</b>		
<b>100-3-00-00-209 ENCUMBRANCES</b>		
100-3-00-00-209.000 Encumbrances	805,580.51	0.00
<b>Total ENCUMBRANCES</b>	<b>805,580.51</b>	<b>0.00</b>
<b>100-3-00-00-253 UNASSIGNED</b>		
100-3-00-00-253.000 Unassigned Fund Balance	0.00	2,357,435.34
<b>Total UNASSIGNED</b>	<b>0.00</b>	<b>2,357,435.34</b>
<b>100-3-00-00-254 ASSIGNED</b>		
100-3-00-00-254.002 Assign - Police Imprest	0.00	15,518.01
100-3-00-00-254.005 Assign - Home Depot	0.00	20.42
100-3-00-00-254.999 Assign - PY Fund Balance	0.00	350,000.00
<b>Total ASSIGNED</b>	<b>0.00</b>	<b>365,538.43</b>
<b>100-3-00-00-255 COMMITTED</b>		
100-3-00-00-255.003 Commit - Home Dep. Rotary	0.00	40,717.09
100-3-00-00-255.004 Commit - City Website	0.00	900.00
100-3-00-00-255.006 Commit - Strongs Avenue	0.00	175,000.00
100-3-00-00-255.010 Commit - Business Incenti	0.00	63,693.55
100-3-00-00-255.011 Commit - MS4 Legal	0.00	475,000.00
100-3-00-00-255.012 Commit - Pension	0.00	315,000.00
<b>Total COMMITTED</b>	<b>0.00</b>	<b>1,070,310.64</b>
<b>100-3-00-00-256 RESTRICTED</b>		
100-3-00-00-256.001 Restrict - Whistle Repair	0.00	437.70
100-3-00-00-256.003 Restrict - Lister Educ	0.00	3,881.44
100-3-00-00-256.004 Restrict - Reappraisal	0.00	565,544.02
100-3-00-00-256.005 Restrict - Drug Forfeit	0.00	135,149.67
100-3-00-00-256.006 Restrict - Comm Policing	0.00	3,787.67
100-3-00-00-256.007 Restrict - Drug F HS gran	0.00	29,466.64
100-3-00-00-256.008 Restrict - PD Honor Guard	0.00	250.00
100-3-00-00-256.011 Restrict - SBA Award	0.00	11,185.13
100-3-00-00-256.014 Restrict - Creek Path	0.00	18,615.62
100-3-00-00-256.015 Restrict - Giorgetti/BGS	0.00	11,000.00
100-3-00-00-256.016 Restrict - 62 Cleveland A	0.00	10,000.00
100-3-00-00-256.021 Restrict - SIU Grant	0.00	2,813.88
<b>Total RESTRICTED</b>	<b>0.00</b>	<b>792,131.77</b>
<b>100-3-00-00-257 NONSPENDABLE</b>		

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RUTLAND CITY General Ledger  
Balance Sheet Current Year - Period 3 Sep  
General Fund

Page 3 of 3  
Wendy new

Account	Curr Yr Pd 3 Sep Encumbrances	Curr Yr Pd 3 Sep Actual
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100-3-00-00-257.001 Nonspend - Inventory	0.00	69,447.00
100-3-00-00-257.003 Nonspend - Prepaid Postge	0.00	1,467.31
<b>Total NONSPENDABLE</b>	<b>0.00</b>	<b>70,914.31</b>
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<b>Total Prior Years Fund Balance</b>	<b>805,580.51</b>	<b>4,656,330.49</b>
-----	-----	-----
Fund Balance Current Year	-805,580.51	11,783,625.15
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<b>Total Fund Balance</b>	<b>0.00</b>	<b>16,439,955.64</b>
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<b>Total Liability,Reserves,Fund Balance</b>	<b>0.00</b>	<b>26,537,813.15</b>
=====	=====	=====



RUTLAND CITY General Ledger  
Balance Sheet Current Year - Period 3 Sep  
Field Maintenance Fund

Account	Curr Yr Pd 3 Sep Encumbrances	Curr Yr Pd 3 Sep Actual
<b>ASSET</b>		
203-1-00-00-101.000 Cash - Field Maint	0.00	12,232.15
<b>Total Asset</b>	<b>0.00</b>	<b>12,232.15</b>
<b>LIABILITY</b>		
<b>Total Liability</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND BALANCE</b>		
203-3-00-00-253.000 Unassigned Fund Balance	0.00	12,230.61
<b>Total Prior Years Fund Balance</b>	<b>0.00</b>	<b>12,230.61</b>
Fund Balance Current Year	0.00	1.54
<b>Total Fund Balance</b>	<b>0.00</b>	<b>12,232.15</b>
<b>Total Liability, Reserves, Fund Balance</b>	<b>0.00</b>	<b>12,232.15</b>

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RUTLAND CITY General Ledger  
Balance Sheet Current Year - Period 3 Sep  
Records Preservation Fund

Page 1 of 1  
Wendy new

Account	Curr Yr Pd 3 Sep Encumbrances	Curr Yr Pd 3 Sep Actual
<b>ASSET</b>		
204-1-00-00-101.000 Cash - Records Preservati	0.00	36,634.72
204-1-00-00-115.930 Accts Receivable - GBs	0.00	90.00
204-1-00-00-130.000 Due From/To - Records Prs	0.00	-248.00
204-1-00-00-151.010 Investment - CD MBVT	0.00	60,151.80
<b>Total Asset</b>	<b>0.00</b>	<b>96,628.52</b>
<b>LIABILITY</b>		
<b>Total Liability</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND BALANCE</b>		
204-3-00-00-253.000 Unassigned Fund Balance	0.00	94,202.62
<b>Total Prior Years Fund Balance</b>	<b>0.00</b>	<b>94,202.62</b>
Fund Balance Current Year	0.00	2,425.90
<b>Total Fund Balance</b>	<b>0.00</b>	<b>96,628.52</b>
<b>Total Liability, Reserves, Fund Balance</b>	<b>0.00</b>	<b>96,628.52</b>

Account	Curr Yr Pd 3 Sep Encumbrances	Curr Yr Pd 3 Sep Actual
<b>ASSET</b>		
205-1-00-00-101.000 Cash - Giorgetti Trust	0.00	158,078.41
205-1-00-00-151.000 Investment - Giorgetti CD	0.00	727,450.95
205-1-00-00-151.010 Investment - CD MBVT	0.00	200,506.13
<b>Total Asset</b>	<b>0.00</b>	<b>1,086,035.49</b>
<b>LIABILITY</b>		
<b>Total Liability</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND BALANCE</b>		
205-3-00-00-253.000 Unassigned Fund Balance	0.00	968,433.27
205-3-00-00-255.004 Commit- Arena Improvement	0.00	116,800.00
<b>Total Prior Years Fund Balance</b>	<b>0.00</b>	<b>1,085,233.27</b>
Fund Balance Current Year	0.00	802.22
<b>Total Fund Balance</b>	<b>0.00</b>	<b>1,086,035.49</b>
<b>Total Liability,Reserves,Fund Balance</b>	<b>0.00</b>	<b>1,086,035.49</b>

RUTLAND CITY General Ledger  
Balance Sheet Current Year - Period 3 Sep  
White's Park Fund

Account	Curr Yr Pd 3 Sep Encumbrances	Curr Yr Pd 3 Sep Actual
<b>ASSET</b>		
207-1-00-00-101.000 Cash - White Pool	0.00	2,769.24
207-1-00-00-101.001 Cash - US Bank	0.00	2,500,781.57
207-1-00-00-130.000 Due From/To - White	0.00	-158,263.36
<b>Total Asset</b>	<b>0.00</b>	<b>2,345,287.45</b>
<b>LIABILITY</b>		
<b>Total Liability</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND BALANCE</b>		
207-3-00-00-253.000 Unassigned Fund Balance	0.00	-138,546.15
<b>Total Prior Years Fund Balance</b>	<b>0.00</b>	<b>-138,546.15</b>
Fund Balance Current Year	0.00	2,483,833.60
<b>Total Fund Balance</b>	<b>0.00</b>	<b>2,345,287.45</b>
<b>Total Liability, Reserves, Fund Balance</b>	<b>0.00</b>	<b>2,345,287.45</b>

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RUTLAND CITY General Ledger  
Balance Sheet Current Year - Period 3 Sep  
Zamias Impact Fund

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Account	Curr Yr Pd 3 Sep Encumbrances	Curr Yr Pd 3 Sep Actual
<b>ASSET</b>		
220-1-00-00-101.000 Cash - Zamias	0.00	268,465.68
220-1-00-00-126.010 BAIP/RRA - grant	0.00	50,000.00
220-1-00-00-126.011 Contra - BAIP/RRA	0.00	-50,000.00
220-1-00-00-130.000 Due From/To - Zamias	0.00	-6,000.00
220-1-00-00-151.010 Investment - CD MBVT	0.00	250,632.76
<b>Total Asset</b>	<b>0.00</b>	<b>513,098.44</b>
<b>LIABILITY</b>		
<b>Total Liability</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND BALANCE</b>		
220-3-00-00-253.000 Unassigned Fund Balance	0.00	340,559.54
220-3-00-00-255.006 Commit - NW - Revitalizat	0.00	135,675.00
220-3-00-00-255.010 Commit - Rail Car Cover	0.00	25,133.12
220-3-00-00-255.011 Commit - Transit Ctr Door	0.00	25,000.00
<b>Total Prior Years Fund Balance</b>	<b>0.00</b>	<b>526,367.66</b>
Fund Balance Current Year	0.00	-13,269.22
<b>Total Fund Balance</b>	<b>0.00</b>	<b>513,098.44</b>
<b>Total Liability, Reserves, Fund Balance</b>	<b>0.00</b>	<b>513,098.44</b>

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RUTLAND CITY General Ledger  
Balance Sheet Current Year - Period 3 Sep  
Hospital Fund

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Wendy new

Account	Curr Yr Pd 3 Sep Encumbrances	Curr Yr Pd 3 Sep Actual
<b>ASSET</b>		
<b>Total Asset</b>	<u>0.00</u>	<u>0.00</u>
<b>LIABILITY</b>		
<b>Total Liability</b>	<u>0.00</u>	<u>0.00</u>
<b>FUND BALANCE</b>		
<b>Total Prior Years Fund Balance</b>	<u>0.00</u>	<u>0.00</u>
Fund Balance Current Year	0.00	0.00
<b>Total Fund Balance</b>	<u>0.00</u>	<u>0.00</u>
<b>Total Liability, Reserves, Fund Balance</b>	<u>0.00</u>	<u>0.00</u>

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RUTLAND CITY General Ledger  
Balance Sheet Current Year - Period 3 Sep  
Sidewalk Fund

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Wendy new

Account	Curr Yr Pd 3 Sep Encumbrances	Curr Yr Pd 3 Sep Actual
<b>ASSET</b>		
223-1-00-00-101.000 Cash - Sidewalk Fund	0.00	50,022.36
<b>Total Asset</b>	<b>0.00</b>	<b>50,022.36</b>
<b>FUND BALANCE</b>		
223-3-00-00-253.000 Unassigned Fund Balance	0.00	22,124.31
<b>Total Prior Years Fund Balance</b>	<b>0.00</b>	<b>22,124.31</b>
Fund Balance Current Year	0.00	27,898.05
<b>Total Fund Balance</b>	<b>0.00</b>	<b>50,022.36</b>
<b>Total Liability, Reserves, Fund Balance</b>	<b>0.00</b>	<b>50,022.36</b>

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RUTLAND CITY General Ledger  
Balance Sheet Current Year - Period 3 Sep  
Bridge Repair Fund

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Wendy new

Account	Curr Yr Pd 3 Sep Encumbrances	Curr Yr Pd 3 Sep Actual
<b>ASSET</b>		
224-1-00-00-101.000 Cash - Bridge Fund	0.00	62,319.79
224-1-00-00-101.001 US Bank Bond Cash	0.00	813,458.11
224-1-00-00-130.000 Due From/To - Bridge	0.00	-597,099.76
224-1-00-00-151.010 Investment - CD MBVT	0.00	250,632.76
<b>Total Asset</b>	<b>0.00</b>	<b>529,310.90</b>
<b>LIABILITY</b>		
<b>Total Liability</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND BALANCE</b>		
224-3-00-00-253.000 Unassigned Fund Balance	0.00	588,863.73
<b>Total Prior Years Fund Balance</b>	<b>0.00</b>	<b>588,863.73</b>
Fund Balance Current Year	0.00	-59,552.83
<b>Total Fund Balance</b>	<b>0.00</b>	<b>529,310.90</b>
<b>Total Liability, Reserves, Fund Balance</b>	<b>0.00</b>	<b>529,310.90</b>



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RUTLAND CITY General Ledger  
Balance Sheet Current Year - Period 3 Sep  
Sewer Capital Imprvm Fund

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Account	Curr Yr Pd 3 Sep Encumbrances	Curr Yr Pd 3 Sep Actual
<b>ASSET</b>		
225-1-00-00-101.000 Cash - Capital Improvmts	0.00	134,779.54
225-1-00-00-130.000 Due From/To - Capital Imp	0.00	16,290.00
<b>Total Asset</b>	<b>0.00</b>	<b>151,069.54</b>
<b>LIABILITY</b>		
<b>Total Liability</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND BALANCE</b>		
225-3-00-00-253.000 Unassigned Fund Balance	0.00	132,334.03
<b>Total Prior Years Fund Balance</b>	<b>0.00</b>	<b>132,334.03</b>
Fund Balance Current Year	0.00	18,735.51
<b>Total Fund Balance</b>	<b>0.00</b>	<b>151,069.54</b>
<b>Total Liability,Reserves,Fund Balance</b>	<b>0.00</b>	<b>151,069.54</b>

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RUTLAND CITY General Ledger  
Balance Sheet Current Year - Period 3 Sep  
CSO Capital Projects Fund

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Account	Curr Yr Pd 3 Sep Encumbrances	Curr Yr Pd 3 Sep Actual
<b>ASSET</b>		
226-1-00-00-101.000 Cash - CSO Capital Proj	0.00	238,809.24
226-1-00-00-130.000 Due From/To - CSO Capital	0.00	53,454.75
<b>Total Asset</b>	<b>0.00</b>	<b>292,263.99</b>
<b>LIABILITY</b>		
<b>Total Liability</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND BALANCE</b>		
226-3-00-00-209.000 Encumbrances	48,450.00	0.00
226-3-00-00-253.000 Unassigned Fund Balance	0.00	243,451.14
<b>Total Prior Years Fund Balance</b>	<b>48,450.00</b>	<b>243,451.14</b>
Fund Balance Current Year	-48,450.00	48,812.85
<b>Total Fund Balance</b>	<b>0.00</b>	<b>292,263.99</b>
<b>Total Liability,Reserves,Fund Balance</b>	<b>0.00</b>	<b>292,263.99</b>

RUTLAND CITY General Ledger  
Balance Sheet Current Year - Period 3 Sep  
Water System Capital Fund

Account	Curr Yr Pd 3 Sep Encumbrances	Curr Yr Pd 3 Sep Actual
<b>ASSET</b>		
227-1-00-00-101.000 Cash - Water System	0.00	37,533.27
227-1-00-00-130.000 Due From/To - Water Sys	0.00	-16,052.00
227-1-00-00-151.010 Investment - CD MBVT	0.00	1,120,183.47
<b>Total Asset</b>	<b>0.00</b>	<b>1,141,664.74</b>
<b>LIABILITY</b>		
<b>Total Liability</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND BALANCE</b>		
227-3-00-00-209.000 Encumbrance	17,037.12	0.00
227-3-00-00-253.000 Unassigned Fund Balance	0.00	655,582.73
227-3-00-00-255.002 Commit - WTP Filter Media	0.00	500,000.00
<b>Total Prior Years Fund Balance</b>	<b>17,037.12</b>	<b>1,155,582.73</b>
<b>Fund Balance Current Year</b>	<b>-17,037.12</b>	<b>-13,917.99</b>
<b>Total Fund Balance</b>	<b>0.00</b>	<b>1,141,664.74</b>
<b>Total Liability,Reserves,Fund Balance</b>	<b>0.00</b>	<b>1,141,664.74</b>

RUTLAND CITY General Ledger  
Balance Sheet Current Year - Period 3 Sep  
Fire Equipment Fund

Account	Curr Yr Pd 3 Sep Encumbrances	Curr Yr Pd 3 Sep Actual
<b>ASSET</b>		
235-1-00-00-101.000 Cash - Fire Equipment	0.00	86,515.97
235-1-00-00-115.930 Accounts Receivable - GB	0.00	17,000.00
235-1-00-00-130.000 Due From/To - Fire Equip	0.00	33,500.00
235-1-00-00-151.010 Investment - CD MBVT	0.00	451,138.78
<b>Total Asset</b>	<b>0.00</b>	<b>588,154.75</b>
<b>LIABILITY</b>		
<b>Total Liability</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND BALANCE</b>		
235-3-00-00-253.000 Unassigned Fund Balance	0.00	526,774.56
235-3-00-00-254.001 Assign - Giorgetti Beques	0.00	10,000.00
<b>Total Prior Years Fund Balance</b>	<b>0.00</b>	<b>536,774.56</b>
<b>Fund Balance Current Year</b>	<b>0.00</b>	<b>51,380.19</b>
<b>Total Fund Balance</b>	<b>0.00</b>	<b>588,154.75</b>
<b>Total Liability,Reserves,Fund Balance</b>	<b>0.00</b>	<b>588,154.75</b>

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RUTLAND CITY General Ledger  
Balance Sheet Current Year - Period 3 Sep  
Equipment Replacement

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Account	Curr Yr Pd 3 Sep Encumbrances	Curr Yr Pd 3 Sep Actual
<b>ASSET</b>		
236-1-00-00-101.000 Cash - Equip Rplcm	0.00	151,565.69
236-1-00-00-130.000 Due From/To - Equip Rplcm	0.00	-43,395.76
<b>Total Asset</b>	<b>0.00</b>	<b>108,169.93</b>
<b>LIABILITY</b>		
<b>Total Liability</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND BALANCE</b>		
236-3-00-00-253.000 Unassigned Fund Balance	0.00	40,988.66
236-3-00-00-255.020 Committed - Police Dept	0.00	-5,288.27
236-3-00-00-255.030 Committed - DPW	0.00	43,260.29
236-3-00-00-255.060 Committed - Rec Dept	0.00	72,586.41
<b>Total Prior Years Fund Balance</b>	<b>0.00</b>	<b>151,547.09</b>
<b>Fund Balance Current Year</b>	<b>0.00</b>	<b>-43,377.16</b>
<b>Total Fund Balance</b>	<b>0.00</b>	<b>108,169.93</b>
<b>Total Liability,Reserves,Fund Balance</b>	<b>0.00</b>	<b>108,169.93</b>

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RUTLAND CITY General Ledger  
Balance Sheet Current Year - Period 3 Sep  
Water/Sewer Vehicle Fund

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Account	Curr Yr Pd 3 Sep Encumbrances	Curr Yr Pd 3 Sep Actual
<b>ASSET</b>		
237-1-00-00-101.000 Cash - Water & Sewer Vehi	0.00	76,669.08
237-1-00-00-130.000 Due From/To - W&S Vehicle	0.00	-23,099.00
<b>Total Asset</b>	<b>0.00</b>	<b>53,570.08</b>
<b>LIABILITY</b>		
<b>Total Liability</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND BALANCE</b>		
237-3-00-00-253.000 Unassigned Fund Balance	0.00	23,099.00
237-3-00-00-255.000 Committed - Sewer Vehicle	0.00	-1,464.21
237-3-00-00-255.002 Committed - Water Vehicle	0.00	55,024.79
<b>Total Prior Years Fund Balance</b>	<b>0.00</b>	<b>76,659.58</b>
<b>Fund Balance Current Year</b>	<b>0.00</b>	<b>-23,089.50</b>
<b>Total Fund Balance</b>	<b>0.00</b>	<b>53,570.08</b>
<b>Total Liability, Reserves, Fund Balance</b>	<b>0.00</b>	<b>53,570.08</b>

Account	Curr Yr Pd 3 Sep Encumbrances	Curr Yr Pd 3 Sep Actual
<b>ASSET</b>		
306-1-00-00-101.000 Cash - Maples RLF	0.00	148,592.62
306-1-00-00-128.010 Columbian Ave - NR	0.00	280,200.00
306-1-00-00-128.011 Contra Asset - Columbian	0.00	-280,200.00
306-1-00-00-128.030 Tuttle Block - NR	0.00	600,000.00
306-1-00-00-128.031 Contra Asset - Tuttle	0.00	-600,000.00
306-1-00-00-128.040 RCCLT NR	0.00	102,218.40
306-1-00-00-128.041 Contra Asset RCCLT	0.00	-102,218.40
306-1-00-00-128.050 Rutland Housing Ptr NR	0.00	750,000.00
306-1-00-00-128.051 contra Asset - RHP	0.00	-750,000.00
306-1-00-00-128.060 Hickory Street NR	0.00	147,000.00
306-1-00-00-128.061 Contra Asset Hickory St	0.00	-147,000.00
<b>Total Asset</b>	<b>0.00</b>	<b>148,592.62</b>
<b>LIABILITY</b>		
<b>Total Liability</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND BALANCE</b>		
306-3-00-00-247.000 FB - Reserve Receivable	0.00	266,410.00
306-3-00-00-253.000 Unassigned Fund Balance	0.00	-261,892.05
306-3-00-00-254.000 Assigned Fund Balance	0.00	124,055.95
306-3-00-00-254.001 Assign - Hickory Street	0.00	20,000.00
<b>Total Prior Years Fund Balance</b>	<b>0.00</b>	<b>148,573.90</b>
<b>Fund Balance Current Year</b>	<b>0.00</b>	<b>18.72</b>
<b>Total Fund Balance</b>	<b>0.00</b>	<b>148,592.62</b>
<b>Total Liability,Reserves,Fund Balance</b>	<b>0.00</b>	<b>148,592.62</b>

Account	Curr Yr Pd 3 Sep Encumbrances	Curr Yr Pd 3 Sep Actual
<b>ASSET</b>		
308-1-00-00-101.000 Cash - SBD RLF	0.00	125,065.18
308-1-00-00-115.930 Accts Revceivable - GBs	0.00	1,152.88
308-1-00-00-128.010 Pimpare Note	0.00	6,000.00
308-1-00-00-128.011 Contra - asset Pimpare	0.00	-6,000.00
308-1-00-00-128.020 Dubay Note	0.00	8,064.34
308-1-00-00-128.021 Contra Asset - Dubay	0.00	-8,312.31
308-1-00-00-128.030 RC Court Note	0.00	5,722.82
308-1-00-00-128.031 Contra Asset - RC Court	0.00	-6,106.99
308-1-00-00-128.040 C Street Holdings Note	0.00	11,950.45
308-1-00-00-128.041 Contra Asset - C Street	0.00	-12,945.65
308-1-00-00-128.050 Sabataso Note	0.00	10,349.93
308-1-00-00-128.051 Contra Asset - Sabataso	0.00	-10,988.08
308-1-00-00-128.060 MKF Properties -Gryphon	0.00	8,204.69
308-1-00-00-128.061 Contra Asset - MKF Proper	0.00	-9,490.89
308-1-00-00-128.070 Romeo Family Note	0.00	3,362.78
308-1-00-00-128.071 Contra Asset - Romeo	0.00	-4,028.39
308-1-00-00-128.080 Wagenheim Loan	0.00	22,574.37
308-1-00-00-128.081 Contra Asset - Wagenheim	0.00	-23,287.23
308-1-00-00-128.100 24 Wales St. Condo	0.00	16,156.27
308-1-00-00-128.101 Contra Asset - 24 Wales	0.00	-16,626.01
308-1-00-00-128.110 MKF Properties - West	0.00	20,331.14
308-1-00-00-128.111 Contra Asset - MKF West	0.00	-21,802.08
308-1-00-00-128.120 JETBAR, Inc	0.00	27,031.92
308-1-00-00-128.121 Contra Asset - Jetbar	0.00	-27,722.58
308-1-00-00-130.000 Due From/To - SBD RLF	0.00	2,513.78
<b>Total Asset</b>	<b>0.00</b>	<b>121,170.34</b>
<b>LIABILITY</b>		
<b>Total Liability</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND BALANCE</b>		
308-3-00-00-253.000 Unassigned Fund Balance	0.00	120,469.37
<b>Total Prior Years Fund Balance</b>	<b>0.00</b>	<b>120,469.37</b>
<b>Fund Balance Current Year</b>	<b>0.00</b>	<b>700.97</b>
<b>Total Fund Balance</b>	<b>0.00</b>	<b>121,170.34</b>
<b>Total Liability,Reserves,Fund Balance</b>	<b>0.00</b>	<b>121,170.34</b>



Account	Curr Yr Pd 3 Sep Encumbrances	Curr Yr Pd 3 Sep Actual
<b>ASSET</b>		
600-1-00-00-101.000 Cash - Water	0.00	415,713.24
600-1-00-00-107.001 Water Receivable Bankrupt	0.00	4,772.27
600-1-00-00-107.002 Receivable - Tax Sale	0.00	15,531.96
600-1-00-00-115.920 Accts Receivable - UBs	0.00	1,119,857.76
600-1-00-00-115.930 Accts Receivable - GBs	0.00	5,455.73
600-1-00-00-141.000 Inventories & Supplies	0.00	101,714.55
600-1-00-00-161.000 Land	0.00	122,956.47
600-1-00-00-162.000 Infrastructure	0.00	1,559,400.59
600-1-00-00-163.000 Buildings	0.00	15,528,203.25
600-1-00-00-164.001 Reservoirs	0.00	2,694,613.00
600-1-00-00-165.000 Machinery & Equipment	0.00	906,177.03
600-1-00-00-165.001 Meters	0.00	1,457,016.46
600-1-00-00-165.003 Vehicles	0.00	357,667.48
600-1-00-00-167.000 Accumulated Depreciation	0.00	-7,927,294.48
<b>Total Asset</b>	<b>0.00</b>	<b>16,361,785.31</b>
<b>LIABILITY</b>		
600-2-00-00-214.000 Accrued Interest Payable	0.00	28,545.80
600-2-00-00-216.000 Accrued Sick Time Oblig	0.00	81,760.44
600-2-00-00-217.000 Accrued Vacations	0.00	23,224.84
600-2-00-00-218.000 OPEB Liabilities	0.00	936,223.00
600-2-00-00-223.001 Capital Lease - Excavator	0.00	60,334.35
600-2-00-00-224.003 2014 Refunding Note	0.00	1,800,000.00
600-2-00-00-225.000 2002 Water Bond	0.00	665,000.00
600-2-00-00-225.002 2009-2010 SRF Bond	0.00	1,521,297.78
600-2-00-00-228.000 Customer Deposits	0.00	940.00
<b>Total Liability</b>	<b>0.00</b>	<b>5,117,326.21</b>
<b>FUND BALANCE</b>		
600-3-00-00-209.000 Encumbrances	-60,925,442.18	0.00
600-3-00-00-229.000 Contributed Capital Fed	0.00	804,980.00
600-3-00-00-229.002 Contributed Capital State	0.00	1,196,075.00
600-3-00-00-253.000 Unrestricted Net Assets	0.00	9,103,746.99
600-3-00-00-253.001 Assign - Pierpoint Ave	0.00	37,500.00
<b>Total Prior Years Fund Balance</b>	<b>-60,925,442.18</b>	<b>11,142,301.99</b>
<b>Fund Balance Current Year</b>	<b>60,925,442.18</b>	<b>102,157.11</b>
<b>Total Fund Balance</b>	<b>0.00</b>	<b>11,244,459.10</b>

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RUTLAND CITY General Ledger  
Balance Sheet Current Year - Period 3 Sep  
Water Fund

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Account	Curr Yr Pd 3 Sep Encumbrances	Curr Yr Pd 3 Sep Actual
----- Total Liability, Reserves, Fund Balance	0.00	16,361,785.31

Account	Curr Yr Pd 3 Sep Encumbrances	Curr Yr Pd 3 Sep Actual
<b>ASSET</b>		
610-1-00-00-101.000 Cash - Sewage Disposal	0.00	169,689.52
610-1-00-00-107.001 Sewer Receivable Bankrupt	0.00	5,642.85
610-1-00-00-107.002 Receivable - Tax Sale	0.00	20,022.66
610-1-00-00-115.920 Accts Receivable - UBs	0.00	1,411,116.89
610-1-00-00-115.930 Accts Receivable - GBs	0.00	43,512.14
610-1-00-00-141.000 Inventories & Supplies	0.00	29,754.32
610-1-00-00-161.000 Land	0.00	49,360.00
610-1-00-00-162.000 Infrastructure	0.00	5,528,596.19
610-1-00-00-163.000 Buildings	0.00	27,434,627.70
610-1-00-00-165.000 Machinery & Equipment	0.00	2,415,238.36
610-1-00-00-165.003 Vehicles	0.00	422,881.00
610-1-00-00-166.009 H & H Model - CIP	19,286.60	0.00
610-1-00-00-167.000 Accumulated Depreciation	0.00	-13,176,868.25
610-1-00-00-168.000 Easements	0.00	115.00
<b>Total Asset</b>	<b>19,286.60</b>	<b>24,353,688.38</b>
<b>LIABILITY</b>		
610-2-00-00-214.000 Accrued Interest Payable	0.00	12,555.36
610-2-00-00-216.000 Accrued Sick Time Oblig	0.00	153,696.14
610-2-00-00-217.000 Accrued Vacations	0.00	59,464.00
610-2-00-00-218.000 OPEB Liabilities	0.00	1,104,532.00
610-2-00-00-224.003 2014 Refunding Note	0.00	600,000.00
610-2-00-00-225.001 2003 CSO Bond	0.00	1,760,000.00
610-2-00-00-225.002 2007 CSO Phase 2A Bond	0.00	960,000.00
610-2-00-00-225.003 2009 CWSRF ARRA Bond	0.00	383,059.57
610-2-00-00-225.004 2012 CWSRF1-166 Loan	0.00	5,016,771.67
610-2-00-00-228.000 Customer Deposits	0.00	970.00
<b>Total Liability</b>	<b>0.00</b>	<b>10,051,048.74</b>
<b>FUND BALANCE</b>		
610-3-00-00-209.000 Encumbrances	1,153,255.51	0.00
610-3-00-00-229.000 Contributed Capital Fed	0.00	12,001,403.00
610-3-00-00-229.002 Contributed Capital State	0.00	4,547,814.72
610-3-00-00-229.003 Contributed Capital Other	0.00	459,198.00
610-3-00-00-253.000 Unrestricted Net Assets	0.00	-3,077,729.08
<b>Total Prior Years Fund Balance</b>	<b>1,153,255.51</b>	<b>13,930,686.64</b>
Fund Balance Current Year	-1,133,968.91	371,953.00
<b>Total Fund Balance</b>	<b>19,286.60</b>	<b>14,302,639.64</b>

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RUTLAND CITY General Ledger  
Balance Sheet Current Year - Period 3 Sep  
Sewage Disposal Fund

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Wendy new

Account	Curr Yr Pd 3 Sep Encumbrances	Curr Yr Pd 3 Sep Actual
----- Total Liability, Reserves, Fund Balance	<u>19,286.60</u>	<u>24,353,688.38</u>

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RUTLAND CITY General Ledger  
Balance Sheet Current Year - Period 3 Sep  
Parking Meter Fund

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Wendy new

Account	Curr Yr Pd 3 Sep Encumbrances	Curr Yr Pd 3 Sep Actual
<b>ASSET</b>		
620-1-00-00-101.000 Cash - Parking Meter	0.00	156,397.17
620-1-00-00-107.001 Tickets Rcvb'l Bankruptcy	0.00	112.00
620-1-00-00-115.000 Parking Tickets Recvb'l	0.00	400,328.50
620-1-00-00-115.001 Uncollectible Tickets	0.00	-364,631.00
620-1-00-00-115.930 Accts Receivable - GBs	0.00	1,200.00
620-1-00-00-161.000 Land	0.00	212,825.00
620-1-00-00-165.000 Machinery & Equipment	0.00	233,601.97
620-1-00-00-165.001 Meters	0.00	179,420.08
620-1-00-00-167.000 Accumulated Depreciation	0.00	-342,816.71
<b>Total Asset</b>	<b>0.00</b>	<b>476,437.01</b>
<b>LIABILITY</b>		
620-2-00-00-216.000 Accrued Sick Time Oblig	0.00	3,915.58
620-2-00-00-217.000 Accrued Vacations	0.00	6,290.00
620-2-00-00-218.000 OPEB Liabilities	0.00	236,363.00
<b>Total Liability</b>	<b>0.00</b>	<b>246,568.58</b>
<b>FUND BALANCE</b>		
620-3-00-00-253.000 Unrestricted Net Assets	0.00	193,197.90
620-3-00-00-255.000 Commit - Transit Ctr Door	0.00	22,000.00
<b>Total Prior Years Fund Balance</b>	<b>0.00</b>	<b>215,197.90</b>
Fund Balance Current Year	0.00	14,670.53
<b>Total Fund Balance</b>	<b>0.00</b>	<b>229,868.43</b>
<b>Total Liability,Reserves,Fund Balance</b>	<b>0.00</b>	<b>476,437.01</b>

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RUTLAND CITY General Ledger  
Balance Sheet Current Year - Period 3 Sep  
Transit Center Mgmt. Fund

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Wendy new

Account	Curr Yr Pd 3 Sep Encumbrances	Curr Yr Pd 3 Sep Actual
<b>ASSET</b>		
625-1-00-00-128.000 LAZ Operating Advance	0.00	28,000.00
625-1-00-00-130.000 Due From/To Transit Ctr	0.00	-148,116.77
625-1-00-00-165.000 Machinery/Equipment	0.00	197,969.00
625-1-00-00-167.000 Accumulated Depreciation	0.00	-29,694.88
<b>Total Asset</b>	<b>0.00</b>	<b>48,157.35</b>
<b>LIABILITY</b>		
<b>Total Liability</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND BALANCE</b>		
625-3-00-00-253.000 Unassigned Fund Balance	0.00	21,666.58
<b>Total Prior Years Fund Balance</b>	<b>0.00</b>	<b>21,666.58</b>
Fund Balance Current Year	0.00	26,490.77
<b>Total Fund Balance</b>	<b>0.00</b>	<b>48,157.35</b>
<b>Total Liability, Reserves, Fund Balance</b>	<b>0.00</b>	<b>48,157.35</b>

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RUTLAND CITY General Ledger  
Balance Sheet Current Year - Period 3 Sep  
Mayor Emergency Fuel Fund

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Wendy new

Account	Curr Yr Pd 3 Sep Encumbrances	Curr Yr Pd 3 Sep Actual
<b>ASSET</b>		
700-1-00-00-101.000 Cash - Emergency Fuel	0.00	16,151.81
<b>Total Asset</b>	<b>0.00</b>	<b>16,151.81</b>
<b>LIABILITY</b>		
<b>Total Liability</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND BALANCE</b>		
700-3-00-00-253.000 Net Assets Held in Trust	0.00	16,149.77
<b>Total Prior Years Fund Balance</b>	<b>0.00</b>	<b>16,149.77</b>
Fund Balance Current Year	0.00	2.04
<b>Total Fund Balance</b>	<b>0.00</b>	<b>16,151.81</b>
<b>Total Liability, Reserves, Fund Balance</b>	<b>0.00</b>	<b>16,151.81</b>

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RUTLAND CITY General Ledger  
Balance Sheet Current Year - Period 3 Sep  
Rec Activities NEW

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Wendy new

Account	Curr Yr Pd 3 Sep Encumbrances	Curr Yr Pd 3 Sep Actual
<b>ASSET</b>		
701-1-00-00-101.000 Cash - Rec Activities	0.00	175,208.08
701-1-00-00-130.000 Due From/To - Rec Acts	0.00	-6,427.52
<b>Total Asset</b>	<b>0.00</b>	<b>168,780.56</b>
<b>LIABILITY</b>		
<b>Total Liability</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND BALANCE</b>		
701-3-00-00-209.000 Encumbrances	4,777.80	0.00
701-3-00-00-253.000 Unassigned Fund Balance	0.00	-15,503.13
701-3-00-00-256.000 Restricted Fund Balance	0.00	188,585.66
<b>Total Prior Years Fund Balance</b>	<b>4,777.80</b>	<b>173,082.53</b>
Fund Balance Current Year	-4,777.80	-4,301.97
<b>Total Fund Balance</b>	<b>0.00</b>	<b>168,780.56</b>
<b>Total Liability, Reserves, Fund Balance</b>	<b>0.00</b>	<b>168,780.56</b>



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RUTLAND CITY General Ledger  
Balance Sheet Current Year - Period 3 Sep  
M. Garofano Memorial Fund

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Wendy new

Account	Curr Yr Pd 3 Sep Encumbrances	Curr Yr Pd 3 Sep Actual
<b>ASSET</b>		
704-1-00-00-101.000 Cash - Garofano Memorial	0.00	12,484.29
<b>Total Asset</b>	<b>0.00</b>	<b>12,484.29</b>
<b>LIABILITY</b>		
<b>Total Liability</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND BALANCE</b>		
704-3-00-00-253.000 Net Assets Held in Trust	0.00	12,482.57
<b>Total Prior Years Fund Balance</b>	<b>0.00</b>	<b>12,482.57</b>
Fund Balance Current Year	0.00	1.72
<b>Total Fund Balance</b>	<b>0.00</b>	<b>12,484.29</b>
<b>Total Liability, Reserves, Fund Balance</b>	<b>0.00</b>	<b>12,484.29</b>

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RUTLAND CITY General Ledger  
Balance Sheet Current Year - Period 3 Sep  
City Pension Fund

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Wendy new

Account	Curr Yr Pd 3 Sep Encumbrances	Curr Yr Pd 3 Sep Actual
<b>ASSET</b>		
710-1-00-00-101.000 Cash - City Pension	0.00	6,981,910.40
710-1-00-00-151.000 Investments	0.00	68,222,304.64
<b>Total Asset</b>	<b>0.00</b>	<b>75,204,215.04</b>
<b>LIABILITY</b>		
<b>Total Liability</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND BALANCE</b>		
710-3-00-00-253.000 Net Assets Held In Trust	0.00	-697,708.32
710-3-00-00-253.003 FB Pension Held in Trust	0.00	75,901,923.36
<b>Total Prior Years Fund Balance</b>	<b>0.00</b>	<b>75,204,215.04</b>
Fund Balance Current Year	0.00	0.00
<b>Total Fund Balance</b>	<b>0.00</b>	<b>75,204,215.04</b>
<b>Total Liability,Reserves,Fund Balance</b>	<b>0.00</b>	<b>75,204,215.04</b>

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RUTLAND CITY General Ledger  
Balance Sheet Current Year - Period 3 Sep  
Property Escrow Fund

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Wendy new

Account	Curr Yr Pd 3 Sep Encumbrances	Curr Yr Pd 3 Sep Actual
<b>ASSET</b>		
720-1-00-00-101.000 Cash - Property Escrow	0.00	55,089.02
720-1-00-00-130.000 Due From/To - Escrow	0.00	-10,632.30
<b>Total Asset</b>	<b>0.00</b>	<b>44,456.72</b>
<b>LIABILITY</b>		
720-2-00-00-229.000 Tax Sales held in Escrow	0.00	-10,632.30
720-2-00-00-229.004 Tax Sale - 156 South Stre	0.00	10,632.30
720-2-00-00-229.006 Tax Sale: 68 Wales Street	0.00	17,275.00
720-2-00-00-229.017 Tax Sale - 21 Kendall Ave	0.00	17,297.80
720-2-00-00-229.019 Tax Sale - 78 Lafayette S	0.00	9,795.67
<b>Total Liability</b>	<b>0.00</b>	<b>44,368.47</b>
<b>FUND BALANCE</b>		
720-3-00-00-253.000 Net Assets Held In Trust	0.00	88.25
<b>Total Prior Years Fund Balance</b>	<b>0.00</b>	<b>88.25</b>
Fund Balance Current Year	0.00	0.00
<b>Total Fund Balance</b>	<b>0.00</b>	<b>88.25</b>
<b>Total Liability, Reserves, Fund Balance</b>	<b>0.00</b>	<b>44,456.72</b>

RUTLAND CITY General Ledger  
Balance Sheet Current Year - Period 3 Sep  
Grace Stoolfire Trust

Account	Curr Yr Pd 3 Sep Encumbrances	Curr Yr Pd 3 Sep Actual
<b>ASSET</b>		
732-1-00-00-101.000 Cash - Stoolfire Trust	0.00	25,668.78
732-1-00-00-151.000 Investments - Stoolfire	0.00	328,137.65
<b>Total Asset</b>	<b>0.00</b>	<b>353,806.43</b>
<b>FUND BALANCE</b>		
732-3-00-00-242.000 FB Reserved Endowment	0.00	25,237.00
732-3-00-00-253.000 Net Assets Held In Trust	0.00	326,565.61
<b>Total Prior Years Fund Balance</b>	<b>0.00</b>	<b>351,802.61</b>
Fund Balance Current Year	0.00	2,003.82
<b>Total Fund Balance</b>	<b>0.00</b>	<b>353,806.43</b>
<b>Total Liability,Reserves,Fund Balance</b>	<b>0.00</b>	<b>353,806.43</b>