

**ANYTOWN, VERMONT
PETTY CASH RECONCILIATION
JUNE 30, 20XX**

Petty Cash Summary

Administration	\$ 25.00	
Town Clerk	150.00	
Public works	50.00	***
Public safety	75.00	
Recreation	<u>50.00</u>	
 Total Petty Cash	 <u><u>\$ 350.00</u></u>	

Petty Cash Test - Public Works

Cash on hand	<u>\$ 22.30</u>	
Receipts		
Bond Auto Parts - oil filter	14.95	
Anytown Post Office - postage for return	<u>12.75</u>	
 Total receipts	 <u>27.70</u>	
 Total Petty Cash	 <u><u>\$ 50.00</u></u>	***

**ANYTOWN, VERMONT
BANK RECONCILIATION
JUNE 30, 20xx**

	<u>Balance Beginning</u>
Balance per Bank	
Checking account	\$ 970,415.67
Deposits in transit	6,712.68
Outstanding checks	(83,559.80)
Other reconciling items	
Deposit corrections	-
NSF checks in transit	20.00
	<u> </u>
Balance per Books	<u><u>\$ 893,588.55</u></u>

**ANYTOWN, VERMONT
PROOF OF CASH
JUNE 30, 20XX**

	<u>Balance Beginning</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance End</u>
Balance per Bank				
Checking account	\$ 803,442.43	\$ 469,451.12	\$ (302,477.88)	\$ 970,415.67
Deposits in transit				
Beginning of month	4,578.25	(4,578.25)		-
End of month		6,712.68		6,712.68
Outstanding checks				
Beginning of month	(67,841.22)		67,841.22	-
End of month			(83,559.80)	(83,559.80)
Other reconciling items				
Deposit corrections	0.10	(0.10)		-
NSF checks in transit	25.00	(45.00)	40.00	20.00
	<u>25.00</u>	<u>(45.00)</u>	<u>40.00</u>	<u>20.00</u>
Balance per Books	<u>\$ 740,204.56</u>	<u>\$ 471,540.45</u>	<u>\$ (318,156.46)</u>	<u>\$ 893,588.55</u>

Book Activity

Cash Receipts

Property taxes	\$ 67,458.12
Utility receipts	16,877.21
Other cash receipts	387,126.87

Cash Disbursements

Accounts payable	(215,674.33)
Payroll	(102,457.58)

Other Activity

Interest earnings	78.25
Bank fees	(24.55)

Total Book Activity \$ 471,540.45 \$ (318,156.46)

Difference \$ - \$ -

**ANYTOWN, VERMONT
PROPERTY TAXES RECEIVABLE
JUNE 30, 20xx**

	<u>Taxes</u>	<u>Interest</u>	<u>Total</u>
Balance, beginning of month	\$ 487,125.66	\$ 29,874.24	\$ 516,999.90
Current month activity			
Tax adjustments	(1,478.25)		(1,478.25)
Interest added		4,258.11	4,258.11
Interest abated		(89.25)	(89.25)
Collections	<u>(287,144.25)</u>	<u>(14,877.11)</u>	<u>(302,021.36)</u>
 Balance, end of month	 <u>\$ 198,503.16</u>	 <u>\$ 19,165.99</u>	 <u>\$ 217,669.15</u>

**ANYTOWN, VERMONT
DELINQUENT TAX RECONCILIATION
FOR THE YEAR ENDED JUNE 30, 20xx**

	<u>Taxes</u>	<u>Interest</u>	<u>Penalty</u>	<u>Fees</u>	<u>Total</u>
Balance, July 1	\$ 75,877.25	\$ 7,255.77	\$ 4,874.22	\$ 100.00	\$ 88,107.24
Activity					
Delinquent taxes from collector	198,503.16	19,165.99			217,669.15
Delinquent penalties & interest added		1,985.03	15,880.25		17,865.28
Interest and fees added		11,256.55		750.00	12,006.55
Abatements	(4,788.22)	(47.88)	(383.06)		(5,219.16)
Collections	<u>(196,692.70)</u>	<u>(31,175.67)</u>	<u>(15,708.25)</u>	<u>(800.00)</u>	<u>(244,376.62)</u>
 Balance, June 30	 <u>\$ 72,899.49</u>	 <u>\$ 8,439.79</u>	 <u>\$ 4,663.16</u>	 <u>\$ 50.00</u>	 <u>\$ 86,052.44</u>

**ANYTOWN, VERMONT
TAX RECONCILIATION
JUNE 30, 20XX**

	<u>Municipal</u>	<u>Homestead Education</u>	<u>Non-resident Education</u>	<u>Local Agreement</u>	<u>Total</u>
Taxes to account for					
Grand List	\$ 8,757,279.55	\$ 4,373,507.57	\$ 3,584,268.38	\$ 8,757,279.55	
Tax rate	<u>0.3281</u>	<u>1.1361</u>	<u>1.3125</u>	<u>0.0049</u>	
Taxes as calculated	2,873,263.42	4,968,741.95	4,704,352.25	42,910.67	12,589,268.29
Rounding Adjustment	<u>(47.59)</u>	<u>0.28</u>	<u>1.50</u>	<u>0.30</u>	<u>(45.51)</u>
Taxes billed	<u>\$ 2,873,215.83</u>	<u>\$ 4,968,742.23</u>	<u>\$ 4,704,353.75</u>	<u>\$ 42,910.97</u>	<u>\$ 12,589,222.78</u>
Taxes accounted for					
Taxes collected	\$ 12,258,144.25				
Tax adjustments					
Grand list corrections	4,785.22				
Abatements	(2,577.22)				
Small balance adjustments	(24.55)				
Overpayment to prepaid	4,788.25				
To delinquent collector	<u>324,106.83</u>				
Total accounted for	<u>\$ 12,589,222.78</u>				
Variance	<u>\$ (0.00)</u>				

**ANYTOWN, VERMONT
PAYROLL RECONCILIATION
FOR THE YEAR ENDED JUNE 30, 20XX**

	<u>September</u>	<u>December</u>	<u>March</u>	<u>June</u>	<u>Total</u>
FIT wages					
Gross payroll	\$ 250,203.34	\$ 198,043.63	\$ 157,466.38	\$ 139,920.53	\$ 745,633.88
Adjustments to taxable wages					
Flexible spending account	(1,710.21)	(1,541.22)	(1,455.87)	(1,784.22)	(6,491.52)
Retirement contributions	<u>(13,920.42)</u>	<u>(11,352.80)</u>	<u>(12,386.48)</u>	<u>(11,434.87)</u>	<u>(49,094.57)</u>
FIT Taxable	<u>\$ 234,572.71</u>	<u>\$ 185,149.61</u>	<u>\$ 143,624.03</u>	<u>\$ 126,701.44</u>	<u>\$ 690,047.79</u>
FICA/Medicare wages					
Gross payroll	\$ 250,203.34	\$ 198,043.63	\$ 157,466.38	\$ 139,920.53	\$ 745,633.88
Adjustments to FICA/Medicare wages					
Flexible spending account	<u>(1,710.21)</u>	<u>(1,541.22)</u>	<u>(1,455.87)</u>	<u>(1,784.22)</u>	<u>(6,491.52)</u>
FICA/Medicare taxable	<u>\$ 248,493.13</u>	<u>\$ 196,502.41</u>	<u>\$ 156,010.51</u>	<u>\$ 138,136.31</u>	<u>\$ 739,142.36</u>
Gross payroll reconciliation					
Administration					\$ 258,576.17
Public safety					24,744.25
Public works					417,455.22
Recreation					9,877.25
Planning and development					29,744.25
Library					<u>5,236.74</u>
Total payroll					<u>\$ 745,633.88</u>