

Town of Scotland
Balance Sheet
As of June 30, 2022

	Jun 30, 22
ASSETS	
Current Assets	
Checking/Savings	
1010 · Checking - Berkshire (*6675)	626,470.94
1011 · BOE Checking (*6683)	65,697.38
1012 · Money Market Berkshire (*9134)	7,655.25
1013.01 · Town Clerk Checking (*6709)	38,781.78
1031 · Windham Tax Account (*4268)	451,109.31
1032 · STIF acct (*3350)	500,020.72
1051 · SES Petty Cash	150.00
Total Checking/Savings	1,689,885.38
Other Current Assets	
Property Taxes	
1210 · Property Taxes Receivable	138,679.00
1211 · Allowance Property Tax	-4,000.00
1212 · Interest Rec. - Property Taxes	32,797.00
1213 · Allowance - Int on Property Tax	-2,000.00
Total Property Taxes	165,476.00
1054 · Misc Town A/R	629.25
1053 · Accts Recv Board of Ed	3,144.34
1100 · Prepaid Expenses	344.00
1499 · Undeposited Funds	16,488.74
Total Other Current Assets	186,082.33
Total Current Assets	1,875,967.71
TOTAL ASSETS	1,875,967.71
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2001 · Accounts Payable	
2002 · Accounts Payable-BOE	141,849.69
2001 · Accounts Payable - Other	146,853.36
Total 2001 · Accounts Payable	288,703.05
Total Accounts Payable	288,703.05
Credit Cards	
2001.02 · JP Morgan credit card *3155	
2001.10 · Gary Greenberg *0960	2,012.56
2001.09 · Wendy OConnor *0147	373.67
2001.08 · Finance Department *7753	3,627.35
2001.07 · Ryan Beaumont * 1633	46.74
2001.06 · Mary Geragotelis *8800	119.97
2001.05 · Christine Bright *4136	1,659.70
2001.04 · William Dappollonio *3333	11,158.08

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Total 2001.02 · JP Morgan credit card *3155	18,998.07
Total Credit Cards	18,998.07
Other Current Liabilities	
2900 · ST of CT Clerk Payables	
2901 · ST of CT - Community Invest.	508.00
2904 · Historic Doc Presveration	64.00
Total 2900 · ST of CT Clerk Payables	572.00
2000 · Liabilities	
2177 · Due To/From Other Accts	
2177.03 · Due To/From Cap Non-Recurr ...	149,825.00
2177.05 · Due To/From Short Term Alloc.	768.50
2177.06 · Due To/From Dog Acct	577.26
2177.12 · Due To/From Recreation Fund	-314.87
2177.18 · Due To/From Town Aid Roads	104,053.91
2177.19 · Due to/from Lori Fisher Fund	1,942.87
2177.25 · Due to/from Elem Ed Grant Fu...	-2,806.34
2177.35 · Due to/from Emergency Fund	214,881.35
2177.37 · Due to/from Housing Grant Fu...	-11,500.00
2177.40 · Due to/from Liq Surch Env Fund	1,030.90
2191 · Due to Cemetary Fund	39,932.70
2194 · Due to Rose Khourie Scholarship	10,000.00
Total 2177 · Due To/From Other Accts	508,391.28
2180 · Driveway Bond payables	9,000.00
Total 2000 · Liabilities	517,391.28
2100 · PAYROLL LIABILITIES	
2150 · Employee Health Insurance Payab	1,545.01
2200 · federal withholding tax payable	-57.00
2210 · FICA withholding tax payable	-122.78
2300 · Accrued Payroll BOE	95,011.91
2310 · Accrued Payroll- Town of (BOS)	13,246.39
Total 2100 · PAYROLL LIABILITIES	109,623.53
2500 · Deferred property tax revenue	
2540 · ANRG Fees collected	193.70
2500 · Deferred property tax revenue - Ot...	165,476.00
Total 2500 · Deferred property tax revenue	165,669.70
Total Other Current Liabilities	793,256.51
Total Current Liabilities	1,100,957.63
Long Term Liabilities	
2600 · Security Deposits	400.00
Total Long Term Liabilities	400.00

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Total Liabilities	1,101,357.63
Equity	
3110 · Assigned - TC Hist Documents	2,947.00
3120 · Assigned TC Recording Fees	5,630.00
3130 · Assigned - Town Recording Fees	14,789.00
3000 · Encumbrances	
3101 · FB Reserved to Balance Budget	166,992.00
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Total 3000 · Encumbrances	166,992.00
3900 · Unassigned Fund Balance	723,385.86
Net Income	-139,133.78
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Total Equity	774,610.08
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TOTAL LIABILITIES & EQUITY	1,875,967.71
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