



August 17, 2020

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To the Members of the Board of Selectmen  
Town of Wilton  
PO Box 83  
Wilton, NH 0386

Scott T. Eagen, CPA, CFE  
Donna M. LaClair, CPA\*\*  
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Kyle G. Gingras, CPA  
Ryan T. Gibbons, CPA, CFE  
Derek M. Barton, CPA  
Sylvia Y. Petro, MSA, CFE

Dear Members of the Board:

We have audited the financial statements of the governmental activities, business-type activities, each major governmental and proprietary fund, and aggregate remaining fund information of the Town of Wilton for the year ended December 31, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 28, 2018. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Findings

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of Wilton are described in Note 1 to the financial statements. As described in Note 2-D to the financial statements, the Town of Wilton changed accounting policies to change the way the Town reports its fiduciary activities by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 84, *Fiduciary Activities* in fiscal year 2019. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in Note 18, Prior Period Adjustments.

We noted no transactions entered into by the Town of Wilton during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Town of Wilton's financial statements were:

Management's estimate of the capital asset useful lives is based on historical information and industry guidance. We evaluated the key factors and assumptions used to develop the capital asset useful lives in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the allowance for uncollectible property taxes are based on historical data and information known concerning the assessment appeals. We evaluated the key factors and assumptions used to develop the uncollectible property taxes in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the uncollectible ambulance receivables is based on knowledge of past collection rates. We evaluated the key factors and assumptions used to develop the uncollectible ambulance receivables in determining that it is reasonable in relation to the financial statements taken as a whole.

**PLODZIK & SANDERSON, P.A.**  
*Certified Public Accountants*

Management's estimate of the net pension liability, deferred outflows and inflows of resources related to pensions are based on assumptions of future events, such as employment, mortality and estimates of value of reported amounts. We evaluated the key factors and assumptions used to develop the net pension liability, deferred outflows and inflows of resources related to pensions in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimate of the other postemployment benefit liability, deferred outflows and inflows of resources are based on the assumption of future events, such as employment, mortality and the healthcare cost trend, as well as estimates of the value of reported amounts. We evaluated key factors and assumptions used to develop the other postemployment benefits liability, deferred outflows and inflows of resources related to the other postemployment benefits in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

The completion of our audit is dependent upon the timely receipt of information from the Town. Our audit was delayed as some of the necessary records and information was not provided in a timely manner. It is our hope to always provide timely service to the Board, but active involvement of management is an integral part of that process.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Adjustments proposed and approved were primarily of a routine nature which management expects the independent auditors to record as part of their year-end procedures. A list of these adjustments for the all of the Town's funds are attached to this letter.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated August 13, 2020.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Town of Wilton's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Town of Wilton's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

#### **Inventory of Capital Assets**

The listing of capital assets that the Town currently holds does not have adequate detail for assets reported. Amounts are lumped together into "unknown balances." These records are not adequate for audit purposes and therefore the Town is receiving an adverse opinion on its government wide activities. We recommend that the Town re-evaluate and inventory their capital assets in order to provide a detailed listing, which can be audited.



### **Payroll Files and Timesheets**

Several employee personnel files were not up to date with the most current documentation requirements. One file reviewed was missing an I-9 form and additional files were noted to be lacking documentation related to employee deductions for the Town's 457 plan. Additionally, we noted timesheets tested which were lacking appropriate supervisors' signatures for approval. In accordance with IRS regulations all employees hired after 1986 are required to have a completed and signed I-9 form on file. Adequate maintenance and updating of employee files will reduce the risk of inappropriate or inaccurate deductions or pay rates being processed. Additionally, all timesheets should be reviewed and approved in order to ensure accuracy.

### **Requests from Capital Reserve Trust Funds**

It was noted that although the Board of Selectmen did sign off on a request to the Trustees of the Trust Funds as agents to expend, there was no formal documentation of a vote in the Board meeting minutes. The item was only included in the consent agenda. In order to show appropriate approval, amounts voted to be spent as agents should be voted on by the Board in a public meeting and the minutes of the meetings should reflect such approval. The Town may miss items that should be documented in the meeting minutes. We recommend that the Town make sure that any amounts voted as agents to expend to formally voted on by the Board of Selectmen and noted in the applicable meeting minutes.

### **Deeding Properties**

It was noted that there are several properties with property tax liens which should have been deeded by the Town in prior years, however they have not been deeded due to missing and incomplete files. State statutes require properties to be deeded by the Town after a certain amount of time has passed since lien or a deed waiver should be completed if the Board does not wish to deed the property. This will cause the Town to receive less property tax revenue and it cannot re-sell the properties to get them back on the tax roll. We recommend that the Town implement better processes and procedures over the liening and deeding of properties to ensure that these are in line with State statutes.

### **Library Disbursements**

While reviewing disbursements in the Library it was noted that two invoices did not have evidence of invoice approval or coding. Two disbursements reviewed also were lacking supporting documentation. Payments should be approved and coded prior to recording and disbursement of the funds. No payments should be made without support and support should be retained in the Library's records. The Director may email the Bookkeeper approval of invoices for payment along with coding, but this documentation is not retained. The missing support for the two payments may have been misplaced. This practice can cause invoices to be paid that are not appropriate and posted to the wrong accounts. We recommend that the Director either sign and code each invoice or that if email approval and coding is performed that the email is attached to the invoice. Support should be retained for each payment.

### **Ambulance Billing System**

While performing testing of the monthly ambulance revenue it was noted a Trip Date Report was run for the month of March 2019, once in April 2019, then in January 2020 and again on March 5, 2020 and the reported "Net Charges" was different on all 3 reports which resulted in the revenue on the general ledger for the month of March to be understated by \$30,409. Reliance should be able to be placed on the billing company's software to produce accurate numbers and consistent reporting. This inconsistency in reports can cause revenue to be materially misstated. The Ambulance Director and Finance Officer should contact the billing company to find out why this is occurring and how to prevent it from happening in the future.

### **Financial Closing and Reporting**

During the review and update of financial close and reporting procedures, we found that a formal policy over financial close and reporting effectively documenting the overall timing, format, methodology, and frequency of financial-related analyses has not been implemented by the Town. As a best practice, the well-defined process over financial close and reporting and related processes as conducted in the interim should be formally documented, reviewed, and approved on a regular basis (every 3-5 years). The potential for inaccuracies and improper closing balances and procedures is increased if formal procedures over these practices are not documented. In addition, changes in the Town's financial or management staff environment may not be appropriately addressed if this policy is not reviewed and approved on a regular basis. We recommend that the Town document the overall timing, format, methodology, and frequency of financial-related analyses related to both interim



processes and financial close and reporting processes and have this approved via policy to ensure consistency and accuracy of financials and related reporting period-to-period. In addition, we recommend that this policy be reviewed at least every 3-5 years or as deemed necessary resulting from changes in the client environment that may affect the conditions as set in the policy.

#### **IT Controls for Town Clerk/Tax Collectors Office**

During our review and update of controls over Town Clerk and Tax Collector activities, we found that only one login credential is used for the software used by the Tax Collector/Town Clerk and Deputy. Each employee in the Town Clerk/Tax Collector office should have their own login credentials in each software used to process financial information. Misuse or misappropriation of funds processed through the Town Clerk/Tax Collector software would not be able to be easily identifiable to any one individual if only one login credential is known and used. We recommend that the Town establish a separate login credential for the Deputy Town Clerk/Tax Collector and change the credentials of the Town Clerk/Tax Collector's so only the Town Clerk/Tax Collector has knowledge and access to her own credentials.

#### **Check Writing**

During review of selected invoices, we noted three checks that were written to cash. Checks should always be made out to a specific individual or vendor and never written to cash. This practice allows for an increased risk of misappropriation of funds and misstated amounts. We recommend that the Town discontinue this practice and ensure that all checks are paid to the order of a specific individual or to a specified vendor.

#### **Bid Policy**

The Town's current policy on bidding is vague and does not support the current operations of the Town. Without a clear and specific policy in place there can be inconsistency in the application of the existing policy. This can lead to unfavorable bid practices and potential for conflicts of interest or other concerns to become prevalent. We recommend that the Town work towards updating and revising the bid policy to provide more guidance for employees.

#### Other Matters

##### **Implementation of New GASB Pronouncements**

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial presentations. Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements.

**GASB Statement No. 87, *Leases***, issued in June 2017, will be effective for the Town with its fiscal year ending December 31, 2020. This Statement will improve accounting and financial reporting for leases by governments by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases.

**GASB Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period***, issued June 2018, will be effective for the Town with its fiscal year ending December 31, 2020. This Statement will enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period.

**GASB Statement No. 91, *Conduit Debt Obligations***, issued June 2019, will be effective for the Town with its fiscal year ending December 31, 2021. This Statement provides for a single method of reporting conduit debt obligations and clarifies the existing definition of a conduit debt obligation and improves note disclosures.

**GASB Statement No. 92, *Omnibus 2020***, issued in January 2020, will be effective for the Town with its fiscal year ended December 31, 2021. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.



We applied certain limited procedures to the following, which are required supplementary information (RSI) that supplements the basic financial statements:

- Schedule of the Town's Proportionate Share of Net Pension Liability,
- Schedule of Town Contributions – Pensions
- Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefits Liability,
- Schedule of Town Contributions – Other Postemployment Benefits, and
- Notes to the Required Supplementary Information

Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the members of the Board of Selectmen and management of the Town of Wilton and is not intended to be, and should not be, used by anyone other than these specified parties.

Respectfully,



PLODZIK & SANDERSON  
Professional Association

*Attachment:*

*Journal Entries Gov Ltr Attachment*



Client: **2096 - Town of Wilton**  
 Engagement: **2019 - Town of Wilton**  
 Period Ending: **12/31/2019**  
 Trial Balance: **001.0000 - Government Fund Trial Balance**  
 Workpaper: **910.0032 - Journal Entries Gov Ltr Attachment**  
 Fund Level: **Fund**  
 Index: **01, 04, 05, 06, 07, 08, 10, 11, 14**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries</b>				
<b>Adjusting Journal Entries JE # 1</b>				
400.4000				
To adjust beginning fund balance to actual				
01-2080-6-101	DT Due To Wilton Sewer		1,866.00	
01-2270-9-100	OL Approp Carried Forward		23,268.00	
01-3509-1-100	Other Revenue		714.00	
01-2430-9-999	GF Encumbrances			23,268.00
01-2530-1-100	FB Unassigned Fund Balance			2,580.00
<b>Total</b>			<b>25,848.00</b>	<b>25,848.00</b>
<b>Adjusting Journal Entries JE # 2</b>				
400.5100				
To adjust for school and county taxes paid				
01-3110-1-100	TX Property Tax		8,500,345.00	
01-4913-0-000	Taxes Paid to County			458,702.00
01-4933-0-000	Taxes Paid to School District			8,041,643.00
<b>Total</b>			<b>8,500,345.00</b>	<b>8,500,345.00</b>
<b>Adjusting Journal Entries JE # 3</b>				
400.2600				
To adjust school tax liability to actual				
01-2075-1-100	DT Due to WLC School District		616,810.00	
01-2075-1-100	DT Due to WLC School District			60,298.00
01-3110-1-100	TX Property Tax			556,512.00
<b>Total</b>			<b>616,810.00</b>	<b>616,810.00</b>
<b>Adjusting Journal Entries JE # 4</b>				
300.2110				
To reverse prior year accounts payable per #300.2110				
05-2020-2-100	AP Accounts Payable		10,355.00	
05-4324-4-685	Signs			95.00
05-4325-1-391	Dumpster Hauling			8,260.00
05-4325-1-395	Electronic Equipment Removal			2,000.00
<b>Total</b>			<b>10,355.00</b>	<b>10,355.00</b>
<b>Adjusting Journal Entries JE # 6</b>				
504.0020				
To bring beginning fund balance to actual				
07-2300-001	Opening Bal Equity		3,820.00	
07-3401-002	Copy/Fax Income		1.00	
07-1400-001	In-Kind			3,821.00
<b>Total</b>			<b>3,821.00</b>	<b>3,821.00</b>
<b>Adjusting Journal Entries JE # 7</b>				
507.0111				
To record the current year expenditures per client's Excel spreadsheet.				
14-4550-001	Culture & Recreation		253.00	
14-1100-001	Heritage Cash			253.00
<b>Total</b>			<b>253.00</b>	<b>253.00</b>
<b>Adjusting Journal Entries JE # 8</b>				
400.4400				
To reclassify the expenditure of prior year encumbrances to appropriate expenditure lines				
01-4909-0-000	Riverwalk - Prior Encumbrance		13,000.00	
01-4909-0-001	Town Signage - Prior Encumbrance		1,600.00	
01-2270-9-100	OL Approp Carried Forward			14,600.00
<b>Total</b>			<b>14,600.00</b>	<b>14,600.00</b>
<b>Adjusting Journal Entries JE # 9</b>				
300.1210				
To reclassify cash portion of Charter Trust				
07-1100-006	Cambridge Cash Portion		124,717.00	
07-1200-001	Cambridge Trust 9374			124,717.00
<b>Total</b>			<b>124,717.00</b>	<b>124,717.00</b>
<b>Adjusting Journal Entries JE # 10</b>				
300.1600				
To record nonspendable fund balance for prepaid items and tax deeded property held for sale				
01-2530-1-100	FB Unassigned Fund Balance		6,254.00	
01-2440-1-100	FB Nonspendable Fund Balance			6,254.00
<b>Total</b>			<b>6,254.00</b>	<b>6,254.00</b>
<b>Adjusting Journal Entries JE # 14</b>				
506.9000				
To record expendable trust activity per #506.9000				
11-1020-001	Expendable Trust Investments		345,115.00	
11-4100-001	Miscellaneous Expense (Fees)		827.00	
11-4910-001	Transfer Out to General Fund		119,895.00	
11-1010-001	Expendable Trust Cash			2,127.00
11-3500-001	Interest and Dividends			22,704.00
11-3501-001	Change in FMV			13,756.00

11-3502-001	Sale of Cemetery Lots		2,250.00	
11-3503-001	Transfer in from General Fund		425,000.00	
<b>Total</b>			<b>465,837.00</b>	<b>465,837.00</b>
<b>Adjusting Journal Entries JE # 15</b>				
To adjust the interfund and current use taxes received to actual at year end				
08-13000-0000	Due to/from General Fund	562.00		
08-33030-0000	Land Use Change Tax		562.00	
<b>Total</b>		<b>562.00</b>	<b>562.00</b>	
<b>Adjusting Journal Entries JE # 16</b>				
To reclassify intergovernmental receivables				
01-1260-3-100	DF Due from Other Local Govern	4,631.00		
01-1150-1-100	AR Departmental Receivables		4,631.00	
<b>Total</b>		<b>4,631.00</b>	<b>4,631.00</b>	
<b>Adjusting Journal Entries JE # 17</b>				
To record permanent fund activity per #530.9000				
10-1020-001	Permanent Fund Investment	175,989.00		
10-2500-001	Due to GF	3,830.00		
10-4100-001	Miscellaneous Expense (Fees)	6,856.00		
10-4195-001	Cemeteries	60.00		
10-1010-001	Permanent Fund Cash		7,032.00	
10-3500-001	Interest and Dividends		45,140.00	
10-3501-001	Change in FMV		134,563.00	
<b>Total</b>		<b>186,735.00</b>	<b>186,735.00</b>	
<b>Adjusting Journal Entries JE # 18</b>				
To reclassify fund balance per #530.8000				
10-3000-001	Restricted FB	58,799.00		
10-3000-002	Nonspendable FB		58,799.00	
<b>Total</b>		<b>58,799.00</b>	<b>58,799.00</b>	
<b>Adjusting Journal Entries JE # 21</b>				
To record tax deeded property held and adjust tax receivable accounts to actual				
01-1800-1-000	Tax Deeded Property Held for Resale	1,161.00		
01-3190-9-103	Overlay/Abatements/Refunds	13,840.00		
01-1080-1-100	TX Property Taxes Receivable		4,726.00	
01-1110-1-100	TX Tax Liens Receivable		10,275.00	
<b>Total</b>		<b>15,001.00</b>	<b>15,001.00</b>	
<b>Adjusting Journal Entries JE # 22</b>				
To record the current year activity per the Summary of Impact Fees at #505.0110				
06-10000-0000	Impact Fees Cash	22,335.00		
06-30300-0000	Impact Fee Revenues		16,581.00	
06-35000-0000	Investment Income		254.00	
06-35001-0000	Miscellaneous Income		5,500.00	
<b>Total</b>		<b>22,335.00</b>	<b>22,335.00</b>	
<b>Adjusting Journal Entries JE # 23</b>				
To record the prior year balances				
06-10000-0000	Impact Fees Cash	21,052.00		
06-30001-0000	Fund Balance		21,052.00	
<b>Total</b>		<b>21,052.00</b>	<b>21,052.00</b>	
<b>Adjusting Journal Entries JE # 27</b>				
To adjust accrued payroll per client support per #300.2210				
04-4215-2-110	AMB Labor	1,748.00		
04-2026-1-100	AP Accrued Payroll		1,748.00	
<b>Total</b>		<b>1,748.00</b>	<b>1,748.00</b>	
<b>Adjusting Journal Entries JE # 28</b>				
To adjust accrued payroll per client support per #300.2210				
05-4324-4-110	Recycling Labor	2,058.00		
05-2026-1-100	AP Accrued Payroll		2,058.00	
<b>Total</b>		<b>2,058.00</b>	<b>2,058.00</b>	
<b>Adjusting Journal Entries JE # 29</b>				
To adjust accrued payroll per client support per #300.2210				
01-4130-2-120	TA Town Administrator	8,046.00		
01-4210-1-112	PD Police Full-time Officers	3,724.00		
01-4240-1-110	BI Laborer	432.00		
01-4312-1-110	HW Resurfacing Labor	2,689.00		
01-2026-1-100	AP Accrued Payroll		13,583.00	
01-4140-1-130	TC Town Clerk Wages		770.00	
01-4290-1-190	EM Manager Stipend		538.00	
<b>Total</b>		<b>14,891.00</b>	<b>14,891.00</b>	
<b>Adjusting Journal Entries JE # 30</b>				
To adjust allowance for uncollectible taxes per #300.1420				
01-1080-9-100	TX Allowance for Uncollectible	25,000.00		
01-3190-9-103	Overlay/Abatements/Refunds		25,000.00	

<b>Total</b>		<u><u>25,000.00</u></u>	<u><u>25,000.00</u></u>
<b>Adjusting Journal Entries JE # 32</b>	<b>300.8200</b>		
To record FY 2019 perpetual care interfund paid in February 2020 per #300.8200			
10-4911-001	Transfer to General Fund	5,201.00	
10-2500-001	Due to GF		5,201.00
<b>Total</b>		<u><u>5,201.00</u></u>	<u><u>5,201.00</u></u>
<b>Adjusting Journal Entries JE # 33</b>	<b>300.8200</b>		
To record FY 2019 perpetual care interfund paid in February 2020 per #300.8200			
01-1310-6-100	DF Due From Trust Funds	5,201.00	
01-3916-1-100	Transfers from Trust Funds		5,201.00
<b>Total</b>		<u><u>5,201.00</u></u>	<u><u>5,201.00</u></u>
<b>Adjusting Journal Entries JE # 35</b>	<b>300.1310</b>		
To adjust for yield tax warrant posted twice and abatement not recorded			
01-3185-1-100	TX Yield Tax	2,261.00	
01-3190-9-103	Overlay/Abatements/Refunds	488.00	
01-1080-5-100	TX Yield Tax Receivable		2,749.00
<b>Total</b>		<u><u>2,749.00</u></u>	<u><u>2,749.00</u></u>
<b>Adjusting Journal Entries JE # 36</b>	<b>300.1320</b>		
To adjust receivable and allowance for ambulance fund to actual and record write offs			
04-1150-9-100	AR Allow-Uncollect Receivable	38,384.00	
04-3401-1-111	Ambulance Billings	40,891.00	
04-3401-113	AMB Bad Debt	202,665.00	
04-1150-1-100	AR Ambulance Receivables		281,940.00
<b>Total</b>		<u><u>281,940.00</u></u>	<u><u>281,940.00</u></u>
<b>Adjusting Journal Entries JE # 38</b>	<b>300.8110</b>		
To adjust recycling due to general fund to actual			
01-3509-1-100	Other Revenue	25.00	
05-4324-4-610	General Supplies	1,033.00	
05-4324-4-610	General Supplies	1,476.00	
01-1310-5-103	DF Due from Wilton Recycling		25.00
05-2080-1-100	DT Due to Wilton Oper Fund		1,033.00
05-2080-1-100	DT Due to Wilton Oper Fund		1,476.00
<b>Total</b>		<u><u>2,534.00</u></u>	<u><u>2,534.00</u></u>
<b>Adjusting Journal Entries JE # 39</b>	<b>300.8130</b>		
To adjust ambulance interfunds with general fund to actuals			
01-3506-1-000	Other Insurance Reimbursements	10,514.00	
01-3506-4-100	Health Insurance Reimbursement	3,200.00	
01-41301-2415	Supplies	275.00	
04-1310-1-100	DF Due From Wilton General Fnd	15,314.00	
04-2080-1-100	DT Due To Wilton General Fund	173.00	
04-4215-2-610	AMB Building & Bay Supplies	2,556.00	
01-1310-5-102	DF Due from Wilton Ambulance		275.00
01-2080-6-102	DT Due To Wilton Ambulance		13,714.00
04-2080-1-100	DT Due To Wilton General Fund		2,556.00
04-3509-1-100	Other Miscellaneous Revenue		15,314.00
04-4215-2-231	AMB 457b Contributions		173.00
<b>Total</b>		<u><u>32,032.00</u></u>	<u><u>32,032.00</u></u>
<b>Adjusting Journal Entries JE # 40</b>	<b>300.2110</b>		
To reclassify intergovernmental payables for reporting			
01-2020-1-100	AP Manifests Payable	16,890.00	
01-2070-5-100	DT Due To Other Governments		16,890.00
<b>Total</b>		<u><u>16,890.00</u></u>	<u><u>16,890.00</u></u>
<b>Adjusting Journal Entries JE # 41</b>	<b>300.2110</b>		
To reverse prior year AP balance			
04-2020-2-100	AP Accounts Payable	2,261.00	
04-4215-2-620	AMB Office Supplies		2,261.00
<b>Total</b>		<u><u>2,261.00</u></u>	<u><u>2,261.00</u></u>
<b>Adjusting Journal Entries JE # 42</b>	<b>300.8140</b>		
To adjust interfund balance with the Library fund			
01-3506-4-100	Health Insurance Reimbursement	5,686.00	
01-4550-1-390	Wilton Public Library Support	3,219.00	
07-1100-004	TD Bank - Operating Account	3,219.00	
01-1310-6-103	DF Due from Library		5,686.00
01-3509-1-100	Other Revenue		3,219.00
07-2110-001	Due to General Fund		3,219.00
<b>Total</b>		<u><u>12,124.00</u></u>	<u><u>12,124.00</u></u>
<b>Adjusting Journal Entries JE # 43</b>	<b>300.1310</b>		
To record additional receivable for December 2019 franchise fees.			
01-11000-0000	Accounts Receivable	21,093.00	
01-34001-1002	Town Office Income: Comcast Franchise Fees		21,093.00
<b>Total</b>		<u><u>21,093.00</u></u>	<u><u>21,093.00</u></u>

<b>Adjusting Journal Entries JE # 44</b>	<b>300.1430</b>		
To record elderly and welfare liens held			
01-18116-0000    W/D Lien - Lucier		8,353.00	
01-18117-0000    W/D Lien - Lord		1,339.00	
01-18999-0000    Allow - Uncollect E/D/W Liens			9,692.00
<b>Total</b>		<u><b>9,692.00</b></u>	<u><b>9,692.00</b></u>
<b>Adjusting Journal Entries JE # 45</b>	<b>300.2110</b>		
To remove prior year payable balance not cleared			
01-2070-2-100    DT Due To State of NH		24,129.00	
01-41300-2019    Miscellaneous			24,129.00
<b>Total</b>		<u><b>24,129.00</b></u>	<u><b>24,129.00</b></u>
<b>Adjusting Journal Entries JE # 46</b>	<b>400.4400</b>		
To adjust encumbrance balance to actual			
01-2430-9-999    GF Encumbrances		23,268.00	
01-2530-1-100    FB Unassigned Fund Balance		95,585.00	
01-2490-1-100    FB Assigned Fund Balance			118,853.00
<b>Total</b>		<u><b>118,853.00</b></u>	<u><b>118,853.00</b></u>
<b>Adjusting Journal Entries JE # 54</b>	<b>300.2210</b>		
To remove unknown amount in accrued payroll per Library Trustees			
07-2200-001    Payroll Liabilities		286.00	
07-4550-049    Employee benefits			286.00
<b>Total</b>		<u><b>286.00</b></u>	<u><b>286.00</b></u>
<b>Adjusting Journal Entries JE # 55</b>	<b>300.8100</b>		
To adjust water and sewer inter fund balances to actual			
01-1310-5-101    DF Due from Wilton Sewer		4,854.00	
01-2080-6-101    DT Due To Wilton Sewer		128.00	
01-1310-5-100    DF Due From Wilton Water			1,183.00
01-1310-5-101    DF Due from Wilton Sewer			128.00
01-3509-1-100    Other Revenue			3,671.00
<b>Total</b>		<u><b>4,982.00</b></u>	<u><b>4,982.00</b></u>
<b>Adjusting Journal Entries JE # 56</b>	<b>400.0020</b>		
To restate begining fund balance for sewer and general fund interfund to be written off per client			
01-2530-1-100    FB Unassigned Fund Balance		42,541.00	
01-2080-6-101    DT Due To Wilton Sewer			42,541.00
<b>Total</b>		<u><b>42,541.00</b></u>	<u><b>42,541.00</b></u>
<b>Total Adjusting Journal Entries</b>		<u><b>10,704,160.00</b></u>	<u><b>10,704,160.00</b></u>
<b>Total All Journal Entries</b>		<u><b>10,704,160.00</b></u>	<u><b>10,704,160.00</b></u>