

2012 Invoice Audit for the period Jan 2011- July 2012

Prepared by Eric Robinson

Introduction: During this audit I looked through all the checks written from January 2011 to July 2012. My goal was to find mistakes in the way these checks were written, whether it is double payments, taxes, late fees, or poor documentation. As I went through each check/invoice I would make note of any that could be documented better. I summarized all the problems in this report. The certain types of problems are on spreadsheets which indicate the check number and the problem associated with it. The spreadsheets attached are titled "Taxes", "No P.O.'s", "DP", "Green Mountain Power Corp"; "late charges", and "2012 RichmondGMEInvoices". The taxes spreadsheet documents all the bills we paid tax on, No P.O.'s document the bills that did not consist of purchase orders along with other forms of poor documentation, and DP is double payments. Green Mountain Power and Green Mountain Engineering have their own spreadsheets because they had consistent problems that were easier documented on their own spreadsheet.

- **Blue Flame:** Has poor documentation, some receipts have invoices attached, and some do not. Some receipts are just copied onto a piece of paper. Documentation needs to be consistent. The invoices are consisting of past due balances that have already been paid. Ensure bills are submitted in a timely manner by department heads.
- **BWP Distributors (Carquest):** Checks being paid are not matching what receipts say. Invoices consist of old purchases. If payments fall behind and checks are no longer being written for current charges only, things get confusing/lost and cause for double payments. The Water/Sewer account particularly, did not make sense. BWP needs to be looked into further, the invoices we receive from them are very unclear. A spreadsheet of BWP is attached to this report but I only cracked the surface because the receipts were very hard to follow and consisted of numerous mistakes.
- **Cabela's:** We double paid \$163.71 but received the money back. A check was written on 03/07/11 with an invoice date of 12/21/10 for \$163.71. Another check was written for \$163.71 on 10/03/11 with the invoice date of 12/22/10. The Town needs to be paying invoices within a month of receiving them.
- **Casella Waste Management:** Check on 10/03/11 added up to the same amount written on a check dated 10/17/11. This total was \$10,461.54. This was a double payment that we received money back for.
- **Eastern Systems:** We double paid a check of \$320.36, but received the money back. The first check was written on 06/30/11 then a check for the same amount was written on 07/18/11.

- **Farr Family:** Invoices were unclear because they consisted of previous amounts paid. The Finance Director did a good job catching this. We had one double payment of \$105.54. We later received a credit of \$87.54. There were two checks written for \$105.54, one was dated 07/18/11 and the other dated 08/15/11. Checks are being written a month or two after the invoice date. Farr Family is looking into this and should be calling us back. The Town and the Farr Family should establish a cleaner billing system.
- **Gauthier Trucking:** Bills are not being submitted in a timely matter from Water Resources. The bills are only paid once a month causing balance forwards and finance charges. Finance charges have been waived. A system should be created to have these bills paid twice a month to avoid extra charges; plus bills should be submitted in a timely manner.
- **Green Mountain Engineering:** We write numerous checks to this company and problems are being caused by waiting a month after the invoice is received to send the check out. There were multiple double payments in which were later reconciled as shown on the GME spreadsheet. There are still two double payments (\$1,769.10 and \$1,565.86) that were never reconciled for a total of \$3,334.96. A check dated 08/01/11 consisted of the \$3,334.96 as did a check dated 09/06/11. The Town should seek reimbursement in this amount.
- **Green Mountain Power:** There are invoices missing from some months, then the check written for the following month pays for two months but a late payment charge is tacked on. This is only for the Water/Sewer account. Late payment charges from January 2011 to present have totaled \$349.09. We are getting a lot of past due balances because we are not writing checks out monthly. Many invoices have balance forwards that are being paid for along with current charges.
- **IRS:** Incurred a tax penalty of \$600 by the IRS because the 2009 filing was not met in early 2010. This could easily have been avoided if the tax report was made in time.
- **IWS (Burlington Transfer Station):** There was a check written on 10/03/11 for \$200.88 and another check written on 10/17/11 for that same amount. This was a double payment but received the money back.
- **Layne Christensen:** Double paid on a check of \$5,242.50, but received the money back. The first check was written on 04/04/11 and then a check for the same amount was written on 05/02/11.
- **Magee Office Products:** Double payment of \$356.65, then a credit was given to us in that amount; we used \$154.74 on a following invoice. Magee has the difference on credit plus \$5 that we required on credit in November. We requested the cash back. It was received. A check was written on 06/30/11 which had two invoices totaling \$356.65, then a check was written on 07/18/11 for that amount.

The credit was sitting at Magee in our account but Magee would not use it unless we personally told them to or request for the cash back.

- **MMU School District:** Invoices should tell us what quarter is being paid for when the checks are in the \$700,000-\$800,000 range.
- **Myers Corporation:** One check with an invoice date of 9/14/11 was not paid until 05/21/12 which incurred a total of \$95.95 worth of finance charge.
- **Patterson Fuels:** Have some invoices that consist of the receipt but a portion has been cut off so the price is not visible. Entire invoices should be attached.
- **Richmond Home Supply:** We have two different checks written to them for \$11.59, one was paid from an invoice and one from a statement, they only have a record of receiving one, and both of these checks were dated 10/03/11. The Town should consistently pay from either invoices or statements.
- **Richmond Postmaster:** We write many checks to the Richmond Postmaster without any reason. Our checks are written in accordance with a piece of paper that requests a check for a certain amount, usually around \$300. Because there is no explanation for what these checks are for, there easily could be a double payment. There needs to be a reason for the check request by Richmond Postmaster. Checks should not be written out to these very unofficial “invoices”.
- **Southworth Milton:** Has a total credit of \$70.28 issued to our account, we need to tell them if we want to apply this to another invoice or receive cash back.
- **Staples:** It appears we paid double on an invoice of \$60.42. We paid an invoice of \$60.42 on 06/30/11, and then got charged and paid that amount again on 08/01/11. They gave us the credit which was used up in following invoices. We also double paid \$207.44 on a check dated 12/30/11 and again on 02/03/12. It was later reconciled on an invoice dated 02/07/12. Invoices need to be paid quicker to avoid previous balances showing up.
- **UNUM:** The amount we pay on these bills is often not the same as the amount owed. We should only pay for the amount owed unless there is an explanation.
- **US Bancorp:** Late charges due to U.S. Bancorp because checks were not written in a timely manner. This could be due to not sending our checks out in a timely manner which continues to be a problem. We paid for these late charges that totaled to \$30. We also were billed for some balance forwards from previous months that we already paid, but the finance director did a good job in catching that and not double paying.
- **VT Electric Coop:** Missing some checks from certain months. The Town is usually paying bills every month but some checks are written for two months

instead. It ends up reconciling but the inconsistent way of documentation could easily lead to double payments. We need to be billed every month to help track the amount we are paying.

Payment of Taxes:

Bridge Street Café: Paid \$42.35 in tax

Crystal Rock: Paid \$4.29 in tax

Heritage Ford: Paid \$15.14 in tax

Reliable: Paid \$71.98 in tax

Safety-Kleen Systems: \$21.66

Sovernet: Taxes on every bill dating back to January 2011. More research is needed to determine exact amount.

VT Business Magazine: Paid \$5.60 in tax

W.B. Mason: Paid \$56.03 in tax

IRS: Tax Penalty of \$600

Other companies taxed us as well, just not as consistently. The taxes spreadsheet has all of the checks that we paid tax on.

Reimbursement checks to Town employees or agents such as Abby Oneil, Pierre Bernier, William Bullock, Richard Dana, Herbert M. Elkins, Glenn Glasstetter, Christa Kemp, Lisa Eriksson, Yong Suk McCarthy, Michael J. Mack all paid tax. These employees should use a Town credit card or tax exempt number so they do not pay tax in which we have to reimburse them for.

Department heads should deduct the amount of tax from a bill and give the company the form titled "Resale and Exempt Organization Certificate of Exemption" so the company that is taxing us will no longer tax us in the future.

General Problems and Solutions:

For companies that we pay monthly we need to be getting the invoices and paying the bill every month. When we do not receive the invoice or do not pay it until the following month things start to get confusing, which could lead to double payments and finance charges. We should only be paying the current charge. If it is justifiable to pay a

past due amount, explanations must be submitted or the original invoice must be submitted by the Department Head.

Checks are not written in a timely manner after the invoice date. Department heads need to look at bills in a timely manner and send them to Finance. A key to not have previous balances and late fees showing up is to pay the invoices soon after received.

Total invoice amounts and checks do not always match because of the confusion companies are having with what bills we have paid. If the checks do not match the invoice there should be an explanation.

Balance forwards should be reconciled as soon as possible because as there become more checks and invoices, old charges are getting pushed into new invoices making it very hard to figure out what to pay. Past due balances should only be paid if either an explanation or the original invoice is attached. Checks should be written from either invoices or statements, not both. This can cause double payments.

Besides the companies we consistently pay taxes for, we often pay taxes when reimbursing someone. These people who get reimbursed should use a Town credit card or have a tax exempt number so they are not taxed. The companies need to get a "Resale & Exempt Organization Certificate of Exemption Form." There should be more of an emphasis on requiring purchase orders on bills over \$1,000. It appears that the municipal purchases order policy is not being followed.

Companies that we have double paid usually have this information but put it as available credit to our account. Some companies will not apply the credit or issue a refund until we tell them to use it on an invoice or ask them for cash back. These balances that we are unaware of sit in our account and could easily be forgotten. We should ask these companies for cash back.

Summary:

The biggest problem I found during this project was the time it takes to pay the bills after the invoices come in. When invoices are not being paid for soon after they come in, the companies often do not receive payment before the next invoice is sent, causing a balance forward or late fees. We often catch the balance forwards and do not pay for them but late fees (finance charges) are something we have to pay for which could easily be avoided by a quicker turnover of invoices received. The inconsistent way we are receiving and paying bills, specifically from the same company, causes the checks to be written out for wrong amounts and double payments are sometimes made.



TOWN OF RICHMOND
RICHMOND TOWN CENTER
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MEMORANDUM

Date: August 30, 2012

To: Selectboard

From: Geoffrey Urbanik, Town Administrator

RE: Updates from Invoice Audit Items (Amended)

Town staff have been working with Eric Robertson all Summer to ensure a proper review and response to items he's identified in his review of our accounts payable activity from the past 18 months. Since there has been some time passed since the completion of his review and the presentation of the results, I'm providing this update to let you know what is still outstanding among the mistakes he's identified.

Blue Flame Gas: Currently we do not experience any credits, and the internal invoice submission problems should be solved with our new accounts payable policy.

BWP Distributors: This is an ongoing problem, although we are paying closer attention to it. We will have a department head training to determine a way to make the payments prove to the backup materials.

Cabelas: This overpayment was resolved some time ago, and our new policy is designed to prevent this from happening again.

Casella Waste: This was resolved. This was part of my submission during the post-Irene cleanup where I was trying to get payments for private dumpsters taken care of quickly, and people were submitting multiple invoices. I was sloppy for not spending more time scrutinizing them.

Eastern Systems: This double payment was resolved some time ago.

Farr Family: I spoke with Chuck Farr and he confirmed we were running a credit for a double payment. He agreed that his invoicing should be more specific, or have more detail to the items being purchased, since typical item slips were just written up with amounts on them and no detail as to what items were being purchased, or even the date. This type of situation should be resolved under our new accounts payable policy.



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Gauthier Trucking: This is a common issue with the Water Department, where bills are either mistakenly held too long or a bill comes in a day after we run our accounts payable and due dates exceed 30 days. We should examine a better system to pay bills for the Water Department.

Green Mountain Engineering: All overpayments from the prior year have been satisfactorily resolved.

Green Mountain Power: Again, these problems are with the Water Department and the monthly billing cycle; and somewhat due to mistakes missing a month. Both a new schedule and more attention to accounts payable can resolve these issues.

IRS: We challenged this finding some time ago, and recently received word that the \$600 penalty has been waived. This was due to a late 941 filing from almost three years ago.

IWS: This was again a double Irene cleanup payment where someone submitted a receipt and we received a statement from IWS. Better attention to these things, by following our new policy, will resolve this issue.

Layne Christensen: This was just a flat out mistake, to pay a bill twice. The amount was unusually large, but more attention to these items by Department Heads will resolve them.

Magee Office Products: Payment of current amounts due with support from receipts will eliminate problems with this vendor. We have requested and received back the credit due.

MMU School District: This was paid properly, however, more notation is needed to make it clear what we are doing.

Myers Corporation: This is another post-Irene cleanup bill that was submitted to Linda Parent. I did not have a record of it, but Linda was sure that I was given a copy. Somehow this one slipped through the cracks and the homeowners sat on the late billing until May, when we I was given a current invoice. The bill would have otherwise been properly paid.

Patterson Fuels: Our new fuel policy should provide better guidance on how to properly reconcile fuel billing.

Richmond Home Supply: We continue to work to improve how we pay this vendor. Department Heads are paying closer attention to how they turn in receipts, and the Finance Director is paying closer attention to how she enters items to be paid.

Richmond Postmaster: This again is properly paid. There is no risk of overpayment since we purchase at our discretion, and are not billed. Better documentation will be provided so that someone may understand what we're purchasing at the time. This is for our postage meter.

Southworth Milton: This credit will be asked to be returned.



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UNUM: We continue to struggle with getting our payments to match their billing. Our payroll system calculates the UNUM amount and processes a check, however, sometimes the UNUM bill is different, either due to employees leaving or us hiring a new employee. Therefore, often, the billing does not match and we are constantly either running a credit or a deficit. Removing this from the payroll system may be our only option.

US Bancorp: I am still working on understanding the nature of this problem.

VT Electric COOP (Velco): Again, sometimes Water Resources gets out of cycle in billing due to the once-per-month nature of accounts payable.

Taxes: Often if an employee picks up a small item somewhere it is impractical for them to carry around a tax exempt form. The amount of sales tax we pay on these items is small, and they are few and far between. We can contact Bridge Street Café, Heritage Ford and other larger vendors to give them a new S-4 exemption form for this, but the others are too insignificant to worry about. Carol Mader has contacted Sovernet and determined there to be a billing error with taxes. For the prior twelve months we have identified approximately \$54.00 in taxes that should not have been billed or paid. This has stopped and we are in the process of getting these monies returned.

I believe Eric showed some good insight into our problems, and offered good suggestions for how to improve. Kim's new policy on this has also helped clean up most of the problems.

Regarding double payments, there is always a chance for error in our accounts payable. The attached memo that directs the department heads to take certain actions will help clear up the problems, as well as the current experience level of the Financial Director, which is vastly different than one year ago. That being said, part of the purpose of this exercise was to determine if there had been any level of improvement in the accuracy of accounts payable. For double payments this can be determined by looking at Eric's "DP" spreadsheet (attached). It seems that the problems have cleared up dramatically as there were only two identified in 2012, one in January and one in February, both with Staples. There are sporadic problems with Richmond Home Supply, and one accounts payable run for June 4th included a mistake made by myself when I process an AP run while Kim was on vacation. Please note that some other double payments were identified in the other spreadsheets, particularly for BWP and Green Mountain Engineering, which were resolved prior to January 2012.

Vendor Number: SOUTHWORT Vendor Name: SOUTHWORTH MILTON INC

10/06/11	Cust 5726700	11-7-50-5-53.00	10062011		6.84	6.84
10/17/11	Small Equipment Repair	11-7-50-5-53.00	10062011	253950	6.84	(
10/07/11	Cust#5726700	11-7-50-5-52.00	PART7449750		6.84	6.84
11/07/11	Fleet Repair Trucks	11-7-50-5-52.00	PART7449750	254068	6.84	(

Vendor Number: STAPLESPO Vendor Name: STAPLES CREDIT PLAN

06/08/11	#6035517820266533	10-7-35-1-20.00	06082011		60.42	60.4
06/30/11	Office Supplies	10-7-35-1-20.00	06082011	253402	60.42	0.00
07/08/11	Office Supplies Lib/TC	10-7-20-1-20.00	07082011		192.39	192.39
08/01/11	Office Supplies	10-7-20-1-20.00	07082011	253544	192.39	0.00
07/08/11	Office Supplies Lib/TC	10-7-35-1-20.00	07082011		72.43	72.43
08/01/11	Office Supplies	10-7-35-1-20.00	07082011	253544	72.43	0.00
10/09/11	6035 5178 2026 6533	10-7-20-1-20.00	10092011		167.87	167.87
11/07/11	Office Supplies	10-7-20-1-20.00	10092011	254071	167.87	0.00
12/09/11	6035 5178 2026 6533	10-7-20-1-20.00	12092011		207.44	207.44
12/30/11	Office Supplies	10-7-20-1-20.00	12092011	254326	207.44	0.00
01/09/12	6035 5178 2026 6533	10-7-20-1-20.00	01092012		734.61	734.61
02/03/12	Office Supplies	10-7-20-1-20.00	01092012	254470	734.61	0.00
02/07/12	6035 5178 2026 6533	10-7-10-1-20.00	02072012		122.12	122.12
02/17/12	Office Supplies	10-7-10-1-20.00	02072012	254539	122.12	0.00

Vendor Number: EASTERN SY Vendor Name: EASTERN SYSTEMS

06/30/11	Cust # TOWNRI	10-7-10-1-20.00	063011 STMNT		320.36	320.36
07/18/11	Office Supplies	10-7-10-1-20.00	063011 STMNT	253451	320.36	(
06/20/11	2011-2012 Tax Bills	10-7-10-1-20.00	149231		320.36	320.36
06/30/11	Office Supplies	10-7-10-1-20.00	149231	253375	320.36	0.00

Vendor Number: LAYNECHRI Vendor Name: LAYNE CHRISTENSEN CO

03/15/11	VHS Motor	20-7-83-4-62.02	03152011		5,242.50	5,242.50
04/04/11	Water Line	20-7-83-4-62.02	03152011	7181	5,242.50	0.00
03/22/11	Client # 10681253	20-7-90-2-90.05	PO#2793		5,242.50	5,242.50
05/02/11	Subsurface Study Water	20-7-90-2-90.05	PO#2793	7199	5,242.50	

Vendor Number: RHOME REC Vendor Name: RICHMOND HOME SUPPLY, INC

09/17/11	Rec Path Trails	10-7-60-2-62.01	296690		11.59	11.59
10/03/11	Trails Maintenance	10-7-60-2-62.01	296690	253862	11.59	0.00
9/25/2011	Acct 682		296690		11.59	
10/3/2011					253684	11.59

Vendor Number: HACH Vendor Name: HACH COMPANY

04/04/11	Supplies	20-7-82-3-66.00	04042011		84.55	84.55
05/02/11	Supplies	20-7-82-3-66.00	04042011	7198	84.55	0.00
03/11/11	DPD TOT Chlorine	20-7-82-3-65.00	7151875		84.55	84.55
04/04/11	Wastewater Chemicals	20-7-82-3-65.00	7151875	7177	84.55	0.00

Vendor Number: MAGEEOP Vendor Name: MAGEEOP OFFICE PLUS

06/20/11	Town Center Supplies	10-7-10-1-20.00	793907		210.32	210.32
06/30/11	Office Supplies	10-7-10-1-20.00	793907	253388	210.32	0.00
06/21/11	Cust #343800	10-7-10-1-20.00	799889		146.33	146.33
06/30/11	Office Supplies	10-7-10-1-20.00	799889	253388	146.33	0.00
07/01/11	Town of Richmond	10-7-10-1-22.00	07012011		356.65	356.65
07/18/11	Office Equipment	10-7-10-1-22.00	07012011	253466	356.65	0.00

Vendor Number: FARR Vendor Name: FARR FAMILY

06/20/11	Hydraulic Hoses	11-7-50-5-52.01	8970		105.54	105.54
07/18/11	Excavator Repair	11-7-50-5-52.01	8970	253455	105.54	0.00
07/22/11	HWY Dept	11-7-50-5-53.00	1049		105.54	105.54
08/15/11	Small Equipment Repair	11-7-50-5-53.00	1049	253595	105.54	0.00

Vendor Number: GME Vendor Name: GREEN MOUNTAIN ENGINEERING INC

07/28/11	Proj# 19-002.31(5)	20-7-90-2-90.07	072811 02		1,565.86	1,565.86
08/01/11	Jericho Road	20-7-90-2-90.07	072811 02	7258	1,565.86	0.00
07/28/11	19-002.31(5)	15-7-00-1-01.01	4446		1,565.86	1,565.86
09/06/11	Jericho Road expenses	15-7-00-1-01.01	4446	253664	1,565.86	0.00
07/28/11	Proj#19-002.30(5)	20-7-90-2-90.07	07282011		1,769.10	1,769.10
08/01/11	Jericho Road	20-7-90-2-90.07	07282011	7258	1,769.10	0.00
07/28/11	19-002.30(5)	15-7-00-1-01.01	4445		1,769.10	1,769.10
09/06/11	Jericho Road expenses	15-7-00-1-01.01	4445	253664	1,769.10	0.00

Vendor Number: IWS Vendor Name: IWS - BURLINGTON TRANSFER STATION

09/30/11	2120001608 Irene	10-7-10-2-34.00	09302011		200.88	200.88
10/17/11	Trash Removal	10-7-10-2-34.00	09302011	253930	200.88	0.00
08/31/11	"Irene" Acct 2120001608	20-7-82-3-34.00	300074519		200.88	200.88
10/03/11	Trash Removal	20-7-82-3-34.00	300074519	7308	200.88	0.00

Vendor Number: CASELLA Vendor Name: CASELLA WASTE MGMT INC

10/01/11	EM3214 "Irene"	10-7-10-2-34.00	100101 4		3,523.00	3,523.00
10/17/11	Trash Removal	10-7-10-2-34.00	100101 4	253911	3,523.00	0.00
10/01/11	Town Park Irene	10-7-10-2-34.00	10012011		885.50	885.50
10/17/11	Trash Removal	10-7-10-2-34.00	10012011	253911	885.50	0.00

10/01/11 Cust #18-872558	10-7-10-2-34.00	10012011 1		1,670.05	1,670.00
10/17/11 Trash Removal	10-7-10-2-34.00	10012011 1	253911	1,670.05	0
10/01/11 #18-871964 Irene	10-7-10-2-34.00	10012011 2		700.00	700.00
10/17/11 Trash Removal	10-7-10-2-34.00	10012011 2	253911	700.00	0.
10/01/11 ES0088 "Irene"	10-7-10-2-34.00	10012011 3		3,360.00	3,360.00
10/17/11 Trash Removal	10-7-10-2-34.00	10012011 3	253911	3,360.00	0
10/01/11 CO2468 Irene	10-7-10-2-34.00	10012011 5		178.00	178.00
10/17/11 Trash Removal	10-7-10-2-34.00	10012011 5	253911	178.00	0.
10/01/11	10-7-10-2-34.00	1943142		144.99	144.99
10/17/11 Trash Removal	10-7-10-2-34.00	1943142	253911	144.99	0.0
09/01/11 Irene Damage 18-87230 0	10-7-10-2-34.00	1934234		103.00	103
10/03/11 Trash Removal	10-7-10-2-34.00	1934234	253830	103.00	0.0
09/12/11 "Irene" #18-871964	10-7-10-2-34.00	1936857		700.00	700.00
10/03/11 Trash Removal	10-7-10-2-34.00	1936857	253830	700.00	0.0
09/12/11 "Irene" #18-872194	10-7-10-2-34.00	1936868		2,925.00	2,925.00
10/03/11 Trash Removal	10-7-10-2-34.00	1936868	253830	2,925.00	0.0
09/12/11 "Irene" #18-872300	10-7-10-2-34.00	1936873		2,875.00	2,875.00
10/03/11 Trash Removal	10-7-10-2-34.00	1936873	253830	2,875.00	0.0
09/12/11 "Irene" #18-872194	10-7-10-2-34.00	1936878		178.00	178.00
10/03/11 Trash Removal	10-7-10-2-34.00	1936878	253830	178.00	0.0
09/12/11 "Irene" #18-872508	10-7-10-2-34.00	1936883		885.50	885.50
10/03/11 Trash Removal	10-7-10-2-34.00	1936883	253830	885.50	0.0
09/12/11 "Irene" #18-872558	10-7-10-2-34.00	1936885		1,143.80	1,143.80
10/03/11 Trash Removal	10-7-10-2-34.00	1936885	253830	1,143.80	0.0
09/26/11 "Irene" #18-872194	10-7-10-2-34.00	1938994		435.00	435.00
10/03/11 Trash Removal	10-7-10-2-34.00	1938994	253830	435.00	0.0
09/19/11 "Irene" #18-872300	10-7-10-2-34.00	1938998		545.00	545.00
10/03/11 Trash Removal	10-7-10-2-34.00	1938998	253830	545.00	0.0
09/19/11 "Irene" #18-872558	10-7-10-2-34.00	1939004		526.25	526.25
10/03/11 Trash Removal	10-7-10-2-34.00	1939004	253830	526.25	0.0
09/01/11 18-03178 2	10-7-10-2-34.00	1930990		144.99	144.99
10/03/11 Trash Removal	10-7-10-2-34.00	1930990	253830	144.99	0.0

Vendor Number: CABELAS Vendor Name: CABELA'S INC

12/21/10 Uniforms

004828363

163.71

163.71

03/07/11 Uniforms	004828363	7146	163.71	0.00
12/22/10 Order 602608151	4828363		163.71	163.71
10/03/11 Uniforms	4828363	7297	163.71	0.00

0.00	DP, they have a total credit of \$70.28 for us
0.00	
12	Charged carried over to next bill
9 }	Charged the 60.42 that has already been paid
87 }	previous balance of -20.43
44 }	paid again on check 254470
61 }	paid for 207.44, that was already paid on check 254326
12 }	207.44 was reconciled
1.36 1.00	Paid twice Got the money back
	Paid twice Got money back
0 0.00	
}	Check from an invoice, another check from a statement
11.59	no record of this, paid from a statement

DP with check 7177, not attached to an invoice

.00

Said it was refunded on 11/15/11

2

paid on 6/30/11, then again on check 253466

paid on 6/30/11, then again on check 253466

5
30

getting cash back for this

Paid twice, they are looking into it

.00

receipt for 105.54 but no reason

6

DP on later check

1.00

was already paid for

0

DP on later check

1.00

Was already paid for

3
30

Paid twice Got money back

1.88
0

Check from 10/17 adds up to \$1,041.54, as does check from 10/03

30

30

05
1.00

0
00

0
1.00

00

0

3.00
0

0

0
00

0
00

0

0

0
00

0

0

0

0

Vendor Number: ABBYONEIL Vendor Name: ABBY ONEIL
 09/14/11 Soccer Reimb 41-2-60-2-01.01 09142011 104.22 104.22
 09/19/11 Soccer Program 41-2-60-2-01.01 09142011 253739 104.22 0

Vendor Number: BERNIER Vendor Name: PIERRE BERNIER
 11/29/11 Reimb Swenson 11-7-50-5-53.00 11292011 63.75 63.75
 12/16/11 Small Equipment Repair 11-7-50-5-53.00 11292011 254225 63.75

Vendor Number: BORMANN Vendor Name: MANN & MACHINE, INC
 06/06/11 Richmond W&S 20-7-82-3-52.00 28305 94.39 94.39
 06/30/11 Fleet Maintenance 20-7-82-3-52.00 28305 7243 94.39 0.00

Vendor Number: BRIDGEST Vendor Name: BRIDGE STREET CAFE End of Page

Vendor Number: BULLOCK Vendor Name: WILLIAM BULLOCK
 05/23/11 Reimb for Sig Sauer Inv 10-7-20-3-20.00 05232011 159.00 159
 06/20/11 Police Supplies 10-7-20-3-20.00 05232011 253364 159.00 0.00

Vendor Number: CAROLMAD Vendor Name: CAROL MADER
 09/24/11 Staples Receipt 10-7-10-1-20.00 REIMB 21.22 21.22
 10/03/11 Office Supplies 10-7-10-1-20.00 REIMB 253829 21.22 0.00

Vendor Number: CRYSTALRO Vendor Name: CRYSTAL ROCK
 01/31/12 Acct 19935302 10-7-20-1-22.00 01312012 5.83 5.83
 02/17/12 Office Equipment 10-7-20-1-22.00 01312012 254515 5.83 0.00
 02/29/12 Acct 19935302 10-7-20-1-20.00 02292012 2 14.13 14.13
 03/19/12 Office Supplies 10-7-20-1-20.00 02292012 2 254642 14.13 0.00
 03/31/12 Acct 19935302 10-7-20-1-22.00 03312012 14.13 14.13
 04/16/12 Office Equipment 10-7-20-1-22.00 03312012 254773 14.13 0.00
 04/30/12 Acct 19935302 10-7-10-1-22.00 04302012 14.13 14.13
 05/21/12 Office Equipment 10-7-10-1-22.00 04302012 254936 14.13 0.00
 05/31/11 PD Water 10-7-20-1-22.00 05312011 19.96 19.96
 06/20/11 Office Equipment 10-7-20-1-22.00 05312011 253323 19.96 0.00
 05/31/12 Acct 19935302 10-7-20-1-22.00 05312012 2 9.98 9.98
 06/30/11 Equipment Rent PD 10-7-20-1-22.00 06302011 9.98 9.98
 07/18/11 Office Equipment 10-7-20-1-22.00 06302011 253450 9.98 0.00
 07/31/11 Richmond PD 10-7-20-1-20.00 073101 5.83 5.83
 08/15/11 Office Supplies 10-7-20-1-20.00 073101 253590 5.83 0.00
 08/31/11 Acct # 19935302 10-7-20-1-22.00 08312011 18.28 18.28
 09/19/11 Office Equipment 10-7-20-1-22.00 08312011 253748 18.28 0.00
 09/30/11 19935302 10-7-20-1-22.00 09302011 5.83 5.83
 10/17/11 Office Equipment 10-7-20-1-22.00 09302011 253915 5.83 0.00

10/31/11 Acct #19935302	10-7-20-1-22.00	10312011 2		14.13	14.13
11/18/11 Office Equipment	10-7-20-1-22.00	10312011 2	254105	14.13	0
11/30/11 Acct#19935302	10-7-20-1-22.00	11302011		5.83	5.83
12/16/11 Office Equipment	10-7-20-1-22.00	11302011	254233	5.83	0.0
12/31/11 Acct 19935302	10-7-20-1-22.00	12312011		9.98	9.98
01/17/12 Office Equipment	10-7-20-1-22.00	12312011	254365	9.98	0.0

Vendor Number: DANA Vendor Name: RICHARD DANA

10/19/11 Reimb for E2 Backup	10-7-40-5-52.00	331038		45.57	45.57
11/07/11 Fleet Maintenance	10-7-40-5-52.00	331038	254014	45.57	0.0

Vendor Number: ELKINS Vendor Name: HERBERT M ELKINS

02/12/12 Costco Reimb	10-7-35-2-62.00	02122012		16.84	16.84
03/07/12 Maintenance	10-7-35-2-62.00	02122012	254598	16.84	0.0
03/25/12 Walmart Reimb	10-7-35-2-62.00	03252012		7.03	7.03
04/16/12 Maintenance	10-7-35-2-62.00	03252012	254784	7.03	0.00
11/26/11 Walmart Reimb	10-7-35-2-62.00	11262011		8.30	8.30
12/16/11 Maintenance	10-7-35-2-62.00	11262011	254236	8.30	0.00
01/01/12 Cleaning Library	10-7-35-2-62.00	537457		380.00	380.00
01/17/12 Maintenance	10-7-35-2-62.00	537457	254375	380.00	0.00
05/28/11 Cleaning Supplies Library	10-7-35-2-62.00	REIMB MAY		16.15	16.15
06/06/11 Maintenance	10-7-35-2-62.00	REIMB MAY	253261	16.15	0
11/04/11 Reimb for Paper Towels	10-7-35-2-62.00	WALMART		18.58	18.58
11/18/11 Maintenance	10-7-35-2-62.00	WALMART	254108	18.58	0

Vendor Number: FASTENAL Vendor Name: FASTENAL COMPANY

08/24/11 Cust # VTBUR0434	11-7-50-6-60.19	VTBUR160625		45.07	45.07
09/19/11 Miscellaneous Supplies	11-7-50-6-60.19	VTBUR160625	253755	45.07	0

Vendor Number: GLENNGL Vendor Name: GLENN GLASSTETTER

02/08/11 Replacement Mailbox	11-7-50-6-57.00	02082011		18.16	18.16
02/18/11 Small Equipment Purchase	11-7-50-6-57.00	02082011	252770	18.16	0

Vendor Number: HERITAGE Vendor Name: HERITAGE FORD

01/18/12 FORD F 150	20-7-82-3-52.00	490052		208.11	208.11
02/03/12 Fleet Maintenance	20-7-82-3-52.00	490052	7424	208.11	0.0
06/07/11 Acct # 4342153	11-7-50-5-52.10	828163		110.23	110.23
06/20/11 Utility Vehicle	11-7-50-5-52.10	828163	253334	110.23	0.00

Vendor Number: INDUSTRIA Vendor Name: INDUSTRIAL CONTROLS

03/29/12 Order No 3317688	20-7-82-3-66.00	5954260		274.38	274.38
05/07/12 Supplies	20-7-82-3-66.00	5954260	7483	274.38	0.00

Vendor Number: IRS Vendor Name: INTERNAL REVENUE SERVICE CENTER
 08/21/11 2009 Tax Penalty 10-2-00-0-00.11 08222011 600.00 600.00
 12/30/11 Federal Withholding Tax 10-2-00-0-00.11 08222011 254308 600.00

Vendor Number: KEMP Vendor Name: CHRISTA KEMP
 12/02/11 Reimb Casella "Irene" 10-7-10-2-34.00 12022011 486.85 486.85
 12/16/11 Trash Removal 10-7-10-2-34.00 12022011 254246 486.85 0

Vendor Number: LERIKSSON Vendor Name: LISA ERIKSSON
 05/11/12 Reimb Costco 10-7-60-2-62.00 05112012 775.64 775.64
 05/21/12 Maintenance 10-7-60-2-62.00 05112012 254952 775.64 0.00

Vendor Number: MCCARTHY Vendor Name: YONG SUK MCCARTHY
 04/24/12 Hemlock Mulch 10-7-10-2-62.00 042412 REIMB 12.70 12.70
 05/07/12 Building Maintenance 10-7-10-2-62.00 042412 REIMB 254911 12.70

Vendor Number: MIKEMACK Vendor Name: MICHAEL J MACK
 03/28/11 Reimb/Unleased Dog Food 10-7-10-1-45.02 03282011 20.15 20.15
 04/04/11 Contract Services Animal 10-7-10-1-45.02 03282011 252982 20.15

Vendor Number: PHOENIX B Vendor Name: PHOENIX BOOKS
 10/17/11 Cust #503726 10-7-10-1-27.00 10172011 42.35 42.35
 10/17/11 Training/Education 10-7-10-1-27.00 10172011 253941 42.35 0.00

Vendor Number: RANGER Vendor Name: RANGER ASPHALT & CONCRETE PROC.,LLC
 04/09/12 11-7-50-6-60.03 TKT# 121169 155.82 155.82
 05/07/12 Gravel 11-7-50-6-60.03 TKT# 121169 254880 155.82 0.00

Vendor Number: RELIABLE Vendor Name: RELIABLE
 04/14/11 OD Office Supplies 10-7-20-1-20.00 CB551200 60.70 60.70
 05/02/11 Office Supplies 10-7-20-1-20.00 CB551200 253123 60.70 0.00
 05/19/11 PD Office Supplies 10-7-20-1-20.00 CC215000 100.54 100.54
 06/06/11 Office Supplies 10-7-20-1-20.00 CC215000 253279 100.54 0.00
 04/27/11 Richmond PD Supplies 10-7-20-1-20.00 CCJ70100 257.65 257.65
 05/16/11 Office Supplies 10-7-20-1-20.00 CCJ70100 253186 257.65 0.00
 04/29/11 Mulit Item Invoice 10-7-20-1-20.00 CCL98000 57.60 57.60
 05/16/11 Office Supplies 10-7-20-1-20.00 CCL98000 253186 57.60 0.00
 05/10/11 Richmond PD Supplies 10-7-20-1-20.00 CCV23100 64.71 64.71
 06/06/11 Office Supplies 10-7-20-1-20.00 CCV23100 253279 64.71 0.00
 07/05/11 Richmond PD 10-7-20-1-20.00 CD176300 98.86 98.86
 07/18/11 Office Supplies 10-7-20-1-20.00 CD176300 253477 98.86 0.00
 06/15/11 Richmond PD 10-7-20-1-20.00 CDM82500 112.17 112.17
 06/30/11 Office Supplies 10-7-20-1-20.00 CDM82500 253397 112.17 0.00

10/04/11 Cust#415679	10-7-20-1-20.00	CG596800		119.10	119.10
10/17/11 Office Supplies	10-7-20-1-20.00	CG596800	253945	119.10	0.
09/06/11 Cust #415679	10-7-20-1-20.00	CGF55700		104.85	104.85
09/19/11 Office Supplies	10-7-20-1-20.00	CGF55700	253783	104.85	0.
09/06/11 Cust # 415679	10-7-20-1-20.00	CGF55701		20.41	20.41
09/19/11 Office Supplies	10-7-20-1-20.00	CGF55701	253783	20.41	0.0
09/21/11 Cust # 415679	10-7-20-1-20.00	CGR83600		62.24	62.24
10/03/11 Office Supplies	10-7-20-1-20.00	CGR83600	253860	62.24	0.0
10/21/11 Cust#00415679	10-7-20-1-20.00	CHT76700		95.04	95.04
11/07/11 Office Supplies	10-7-20-1-20.00	CHT76700	254058	95.04	0.0
12/27/11 Cust No 00415679	10-7-20-1-20.00	CL288900		52.33	52.33
01/17/12 Office Supplies	10-7-20-1-20.00	CL288900	254383	52.33	0.0
12/22/11 Cust No 00415679	10-7-20-1-20.00	CLZ51100		33.21	33.21
03/01/12 Cust No 00415679	10-7-20-1-20.00	CQM19600		65.77	65.77
03/19/12 Office Supplies	10-7-20-1-20.00	CQM19600	254672	65.77	0.
04/10/12 Cust No 00415679	10-7-20-1-20.00	CSL04900		104.85	104.85
05/07/12 Office Supplies	10-7-20-1-20.00	CSL04900	254882	104.85	0.0
04/13/12 Cust No 00415679	10-7-20-1-20.00	CSR05500		80.97	80.97
05/07/12 Office Supplies	10-7-20-1-20.00	CSR05500	254882	80.97	0.0

Vendor Number: RICHBEV Vendor Name: RICHMOND MARKET & BEVERAGE

07/25/11 Reimb for PD Lunch	10-7-20-1-27.00	0629 0704		111.36	111.36
08/01/11 Training/Education	10-7-20-1-27.00	0629 0704	253537	111.36	0

Vendor Number: SAFETYKLE Vendor Name: SAFETY-KLEEN SYSTEMS INC

08/02/11 Acct# 2948114	11-7-50-2-62.00	54676236		915.09	915.09
08/15/11 Garage Maintenance	11-7-50-2-62.00	54676236	253619	915.09	
06/07/12 Billing Acct # 2948114	11-7-50-2-62.00	58177223		995.32	995.32

Vendor Number: SOVERNET Vendor Name: SOVERNET

01/03/11 Total Past Due Phone Chgs	10-7-10-1-30.00	120810GF		93.49	93.49
01/03/11 Telephone	10-7-10-1-30.00	120810GF	252559	93.49	0.00
01/01/11 Town of Richmond	10-7-10-1-30.00	2902372		86.67	86.67
01/17/11 Telephone	10-7-10-1-30.00	2902372	252633	86.67	0.00
03/01/11 TC Phone	10-7-10-1-30.00	2938644		89.39	89.39
03/21/11 Telephone	10-7-10-1-30.00	2938644	252940	89.39	0.00
04/01/11 Town Center Phone	10-7-10-1-30.00	2951353		95.47	95.47
04/18/11 Telephone	10-7-10-1-30.00	2951353	253073	95.47	0.00

05/01/11 TC Phone Usage	10-7-10-1-30.00	2963403		114.62	114.6
05/16/11 Telephone	10-7-10-1-30.00	2963403	253187	114.62	0.00
06/01/11 Acct#81726	10-7-10-1-30.00	2976474		111.55	111.55
06/20/11 Telephone	10-7-10-1-30.00	2976474	253354	111.55	0.00
07/01/11 Acct #81726	10-7-10-1-30.00	2990018		85.37	85.37
07/18/11 Telephone	10-7-10-1-30.00	2990018	253480	85.37	0.00
08/01/11 Acct#81726	10-7-10-1-30.00	3003947		24.60	24.60
08/15/11 Telephone	10-7-10-1-30.00	3003947	253621	24.60	0.00
08/01/11 Acct#81726	20-7-80-1-30.00	3003947		36.40	36.40
08/15/11 Telephone	20-7-80-1-30.00	3003947	253621	36.40	0.00
08/01/11 Acct#81726	10-7-40-1-30.00	3003947		7.57	7.57
08/15/11 Telephone	10-7-40-1-30.00	3003947	253621	7.57	0.00
08/01/11 Acct#81726	11-7-50-1-30.00	3003947		3.26	3.26
08/15/11 Telephone	11-7-50-1-30.00	3003947	253621	3.26	0.00
08/01/11 Acct#81726	10-7-20-1-30.00	3003947		11.96	11.96
08/15/11 Telephone	10-7-20-1-30.00	3003947	253621	11.96	0.00
08/01/11 Acct#81726	10-7-35-1-30.00	3003947		8.46	8.46
08/15/11 Telephone	10-7-35-1-30.00	3003947	253621	8.46	0.00
09/01/11 Acct 81726	10-7-10-1-30.00	3007477		95.99	95.99
09/19/11 Telephone	10-7-10-1-30.00	3007477	253789	95.99	0.00
10/01/11 Acct #81726	20-7-80-1-30.00	3026850		44.92	44.92
10/17/11 Telephone	20-7-80-1-30.00	3026850	253951	44.92	0.00
10/01/11 Acct #81726	10-7-10-1-30.00	3026850		31.68	31.68
10/17/11 Telephone	10-7-10-1-30.00	3026850	253951	31.68	0.00
10/01/11 Acct #81726	10-7-35-1-30.00	3026850		7.19	7.19
10/17/11 Telephone	10-7-35-1-30.00	3026850	253951	7.19	0.00
10/01/11 Acct #81726	11-7-50-1-30.00	3026850		3.84	3.84
10/17/11 Telephone	11-7-50-1-30.00	3026850	253951	3.84	0.00
10/01/11 Acct #81726	10-7-20-1-30.00	3026850		14.19	14.19
10/17/11 Telephone	10-7-20-1-30.00	3026850	253951	14.19	0.00
10/01/11 Acct #81726	10-7-40-1-30.00	3026850		6.11	6.11
10/17/11 Telephone	10-7-40-1-30.00	3026850	253951	6.11	0.00
11/01/11 Acct # 81726	11-7-50-1-30.00	3036253		5.04	5.04
11/18/11 Telephone	11-7-50-1-30.00	3036253	254134	5.04	0.00

11/01/11 Acct # 81726	20-7-80-1-30.00	3036253		49.29	49.29
11/18/11 Telephone	20-7-80-1-30.00	3036253	254134	49.29	0.00
11/01/11 Acct # 81726	10-7-35-1-30.00	3036253		7.57	7.57
11/18/11 Telephone	10-7-35-1-30.00	3036253	254134	7.57	0.00
11/01/11 Acct # 81726	10-7-40-1-30.00	3036253		5.99	5.99
11/18/11 Telephone	10-7-40-1-30.00	3036253	254134	5.99	0.00
11/01/11 Acct # 81726	10-7-10-1-30.00	3036253		29.29	29.29
11/18/11 Telephone	10-7-10-1-30.00	3036253	254134	29.29	0.00
11/01/11 Acct # 81726	10-7-20-1-30.00	3036253		9.73	9.73
11/18/11 Telephone	10-7-20-1-30.00	3036253	254134	9.73	0.00
12/01/11 Acct # 81726	11-7-50-1-30.00	3051763		5.73	5.73
12/16/11 Telephone	11-7-50-1-30.00	3051763	254265	5.73	0.00
12/01/11 Acct # 81726	20-7-80-1-30.00	3051763		30.94	30.94
12/16/11 Telephone	20-7-80-1-30.00	3051763	254265	30.94	0.00
12/01/11 Acct # 81726	10-7-20-1-30.00	3051763		27.07	27.07
12/16/11 Telephone	10-7-20-1-30.00	3051763	254265	27.07	0.00
12/01/11 Acct # 81726	10-7-40-1-30.00	3051763		9.62	9.62
12/16/11 Telephone	10-7-40-1-30.00	3051763	254265	9.62	0.00
12/01/11 Acct # 81726	10-7-10-1-30.00	3051763		16.65	16.65
12/16/11 Telephone	10-7-10-1-30.00	3051763	254265	16.65	0.00
12/01/11 Acct # 81726	10-7-35-1-30.00	3051763		9.84	9.84
12/16/11 Telephone	10-7-35-1-30.00	3051763	254265	9.84	0.00
01/01/12 Acct 81726	11-7-50-1-30.00	3063493		2.57	2.57
01/17/12 Telephone	11-7-50-1-30.00	3063493	254390	2.57	0.00
01/01/12 Acct 81726	10-7-35-1-30.00	3063493		8.18	8.18
01/17/12 Telephone	10-7-35-1-30.00	3063493	254390	8.18	0.00
01/01/12 Acct 81726	10-7-10-1-30.00	3063493		10.90	10.90
01/17/12 Telephone	10-7-10-1-30.00	3063493	254390	10.90	0.00
01/01/12 Acct 81726	10-7-20-1-30.00	3063493		9.59	9.59
01/17/12 Telephone	10-7-20-1-30.00	3063493	254390	9.59	0.00
01/01/12 Acct 81726	20-7-80-1-30.00	3063493		59.99	59.99
01/17/12 Telephone	20-7-80-1-30.00	3063493	254390	59.99	0.00
01/01/12 Acct 81726	10-7-40-1-30.00	3063493		6.19	6.19
01/17/12 Telephone	10-7-40-1-30.00	3063493	254390	6.19	0.00

02/01/12 Acct 81726	11-7-50-1-30.00	3074955		2.33	2.33
02/17/12 Telephone	11-7-50-1-30.00	3074955	254538	2.33	0.00
02/01/12 Acct 81726	10-7-10-1-30.00	3074955		15.17	15.17
02/17/12 Telephone	10-7-10-1-30.00	3074955	254538	15.17	0.00
02/01/12 Acct 81726	20-7-80-1-30.00	3074955		36.29	36.29
02/17/12 Telephone	20-7-80-1-30.00	3074955	254538	36.29	0.00
02/01/12 Acct 81726	10-7-40-1-30.00	3074955		5.65	5.65
02/17/12 Telephone	10-7-40-1-30.00	3074955	254538	5.65	0.00
02/01/12 Acct 81726	10-7-35-1-30.00	3074955		19.52	19.52
02/17/12 Telephone	10-7-35-1-30.00	3074955	254538	19.52	0.00
02/01/12 Acct 81726	10-7-20-1-30.00	3074955		8.09	8.09
02/17/12 Telephone	10-7-20-1-30.00	3074955	254538	8.09	0.00
03/01/12 Acct No 81726	11-7-50-1-30.00	3087801		3.35	3.35
03/19/12 Telephone	11-7-50-1-30.00	3087801	254679	3.35	0.00
03/01/12 Acct No 81726	20-7-80-1-30.00	3087801		40.67	40.67
03/19/12 Telephone	20-7-80-1-30.00	3087801	254679	40.67	0.00
03/01/12 Acct No 81726	10-7-20-1-30.00	3087801		17.27	17.27
03/19/12 Telephone	10-7-20-1-30.00	3087801	254679	17.27	0.00
03/01/12 Acct No 81726	10-7-40-1-30.00	3087801		6.18	6.18
03/19/12 Telephone	10-7-40-1-30.00	3087801	254679	6.18	0.00
03/01/12 Acct No 81726	10-7-10-1-30.00	3087801		10.13	10.13
03/19/12 Telephone	10-7-10-1-30.00	3087801	254679	10.13	0.00
03/01/12 Acct No 81726	10-7-35-1-30.00	3087801		7.44	7.44
03/19/12 Telephone	10-7-35-1-30.00	3087801	254679	7.44	0.00
04/01/12 Acct 81726	10-7-40-1-30.00	3099197		7.07	7.07
04/16/12 Telephone	10-7-40-1-30.00	3099197	254797	7.07	0.00
04/01/12 Acct 81726	20-7-80-1-30.00	3099197		48.71	48.71
04/16/12 Telephone	20-7-80-1-30.00	3099197	254797	48.71	0.00
04/01/12 Acct 81726	10-7-20-1-30.00	3099197		9.68	9.68
04/16/12 Telephone	10-7-20-1-30.00	3099197	254797	9.68	0.00
04/01/12 Acct 81726	11-7-50-1-30.00	3099197		4.72	4.72
04/16/12 Telephone	11-7-50-1-30.00	3099197	254797	4.72	0.00
04/01/12 Acct 81726	10-7-10-1-30.00	3099197		13.18	13.18
04/16/12 Telephone	10-7-10-1-30.00	3099197	254797	13.18	0.00

04/01/12 Acct 81726	10-7-35-1-30.00	3099197		8.58	8.58
04/16/12 Telephone	10-7-35-1-30.00	3099197	254797	8.58	0.00
05/01/12 Acct Number 81726	10-7-40-1-30.00	3110500		7.40	7.40
05/21/12 Telephone	10-7-40-1-30.00	3110500	254963	7.40	0.00
05/01/12 Acct Number 81726	11-7-50-1-30.00	3110500		4.28	4.28
05/21/12 Telephone	11-7-50-1-30.00	3110500	254963	4.28	0.00
05/01/12 Acct Number 81726	20-7-80-1-30.00	3110500		46.34	46.34
05/21/12 Telephone	20-7-80-1-30.00	3110500	254963	46.34	0.00
05/01/12 Acct Number 81726	10-7-35-1-30.00	3110500		8.45	8.45
05/21/12 Telephone	10-7-35-1-30.00	3110500	254963	8.45	0.00
05/01/12 Acct Number 81726	10-7-10-1-30.00	3110500		17.64	17.64
05/21/12 Telephone	10-7-10-1-30.00	3110500	254963	17.64	0.00
05/01/12 Acct Number 81726	10-7-20-1-30.00	3110500		17.43	17.43
05/21/12 Telephone	10-7-20-1-30.00	3110500	254963	17.43	0.00
06/01/12 Acct 81726	10-7-10-1-30.00	3122924		18.27	18.27
06/01/12 Acct 81726	10-7-20-1-30.00	3122924		10.07	10.07
06/01/12 Acct 81726	10-7-40-1-30.00	3122924		8.41	8.41
06/01/12 Acct 81726	10-7-35-1-30.00	3122924		14.51	14.51
06/01/12 Acct 81726	11-7-50-1-30.00	3122924		4.08	4.08
06/01/12 Acct 81726	20-7-80-1-30.00	3122924		55.55	55.55

Vendor Number: STAPLESWW Vendor Name: STAPLES CREDIT PLAN

02/15/12 601110002241537	20-7-80-1-20.00	02152012		74.89	74.89
03/05/12 Office Supplies	20-7-80-1-20.00	02152012	7447	74.89	0.00

Vendor Number: VBM Vendor Name: VERMONT BUSINESS MAGAZINE

03/08/11 028476 030811	10-7-35-3-20.01	03082011		42.80	42.80
04/18/11 Books	10-7-35-3-20.01	03082011	253081	42.80	0.00
03/08/12 Acct 028476	10-7-35-3-20.01	03082012		42.80	42.80
05/21/12 Books	10-7-35-3-20.01	03082012	254971	42.80	0.00

Vendor Number: WBMASON Vendor Name: W.B. MASON

01/12/11 Battery 3V Photo	10-7-20-1-20.00	I00419381		150.51	150.51
02/07/11 Office Supplies	10-7-20-1-20.00	I00419381	252723	150.51	0.00
01/24/11 Ballpoint Pens	10-7-20-1-20.00	I00460871		55.65	55.65
02/07/11 Office Supplies	10-7-20-1-20.00	I00460871	252723	55.65	0.00

02/23/11 Office Supplies PD	10-7-20-1-22.00	I00625912		200.34	200.34
03/07/11 Office Equipment	10-7-20-1-22.00	I00625912	252859	200.34	0
03/02/11 CITGSX190	10-7-20-1-22.00	I00661791		200.34	200.34
03/21/11 Office Equipment	10-7-20-1-22.00	I00661791	252954	200.34	0
06/02/11 PD Office Supplies	10-7-20-1-20.00	I01227281		64.93	64.93
06/20/11 Office Supplies	10-7-20-1-20.00	I01227281	253363	64.93	0.00
04/20/12 Cust No C1319325	10-7-20-1-22.00	I04863433		317.99	317.99
05/07/12 Office Equipment	10-7-20-1-22.00	I04863433	254906	317.99	0

Vendor Number: STAPLESWW Vendor Name: STAPLES CREDIT PLAN

02/15/12 601110002241537	20-7-80-1-20.00	02152012		74.89	74.89
03/05/12 Office Supplies	20-7-80-1-20.00	02152012	7447	74.89	0.00

Vendor Number: BRIDGEST Vendor Name: BRIDGE STREET CAFE

05/26/11 Cheif Miller's Retirement	10-7-20-1-22.00	05262011		203.20	203.20
06/20/11 Office Equipment	10-7-20-1-22.00	05262011	253318	203.20	0
10/13/11 Chiefs Breakfast	10-7-20-1-27.00	10132011		94.83	94.83
11/07/11 Training/Education	10-7-20-1-27.00	10132011	254006	94.83	0
12/14/11 RPD	10-7-20-1-20.00	604044		190.50	190.50
12/16/11 Office Supplies	10-7-20-1-20.00	604044	254227	190.50	0.00
03/06/12 Town Meeting CHMS	10-7-10-1-45.03	850558		120.83	120.83
03/19/12 Contract Services Electio	10-7-10-1-45.03	850558	254636	120.83	0

.00 reimbursement included sales tax

5
0.00 Paid tax

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paid tax of .54

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Paid minimal tax

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paid tax of 1.22

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0.00

paid tax

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0.00

Paid tax of \$1.03

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Paid tax of 8.90

Paid tax of 6.24

18

Paid \$15.54 tax

0 tax penalty could have been avoided but check is OK
0.00

85 OK, paid .60 tax
0.00

00 Paid \$43.90 tax

70 Paid .72 tax
0.00

20.15 OK, paid tax of \$1.14
0.00

.00 Paid tax of \$2.40

0 Paid sales tax of \$8.82

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57.65 Paid tax of \$2.09
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13 00	Paid tax of \$2.88
11	Paid tax of \$1.48
77 .00	Paid tax of \$3.64
.85 00	Paid tax of \$5.85
97 00	Paid tax of \$4.50
36).00	OK, Paid tax of \$3.06
3 0.00	Paid tax of \$14.79
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39 Paid tax of \$4.90

Paid tax of \$2.80

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100 Paid tax of \$8.52

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Paid tax of \$4.90

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Paid Tax of \$6.62

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Paid tax of \$13.00

.83
0.00

Paid tax of \$8.33

Vendor Number: GMP Vendor Name: GREEN MOUNTAIN POWER CORP

01/03/11	Bridge St Water House	20-7-83-4-32.00	12-28-10		656.32	656.32
01/03/11	Electricity Water House	20-7-83-4-32.00	12-28-10	7129	656.32	0.00
01/03/11	pump station	20-7-82-2-32.01	12-28-10 W		155.19	155.19
01/03/11	Electricity Pump Station	20-7-82-2-32.01	12-28-10 W	7129	155.19	0.00
01/03/11	pump station	20-7-82-2-32.01	PMP ST NOV 1		153.11	153.11
01/03/11	Electricity Pump Station	20-7-82-2-32.01	PMP ST NOV 1	7129	153.11	0.00
01/03/11	water house	20-7-83-4-32.00	WATER NOV		402.99	402.99
01/03/11	Electricity Water House	20-7-83-4-32.00	WATER NOV	7129	402.99	0.00
01/03/11	water treatment	20-7-82-3-32.00	WTR TRT NOV1		2,613.07	2,613.07
01/03/11	Electricity Plant	20-7-82-3-32.00	WTR TRT NOV1	7129	2,613.07	0.00
01/03/11	WTR TRMNT Elec	20-7-82-3-32.00	122810 WTP		2,569.30	2,569.30
01/03/11	Electricity Plant	20-7-82-3-32.00	122810 WTP	7135	2,569.30	0.00
03/29/11	Electricity WTR Trmnt	20-7-82-3-32.00	217634 0329		5,152.29	5,152.29
04/04/11	Electricity Plant	20-7-82-3-32.00	217634 0329	7176	5,152.29	0.00
03/24/11	Telemeter/Jericho Rd	20-7-83-4-32.00	70413 032411		36.68	36.68
04/04/11	Electricity Water House	20-7-83-4-32.00	70413 032411	7176	36.68	0.00
03/29/11	Bridge Street Electricity	20-7-83-4-32.00	77883 0329		1,361.98	1,361.98
04/04/11	Electricity Water House	20-7-83-4-32.00	77883 0329	7176	1,361.98	0.00
03/29/11	Bridge Street Pump	20-7-82-2-32.01	77997 0329		202.30	202.30
04/04/11	Electricity Pump Station	20-7-82-2-32.01	77997 0329	7176	202.30	0.00
05/26/11	April and May	20-7-82-3-32.00	217634 0526		5,287.93	5,287.93
06/06/11	Electricity Plant	20-7-82-3-32.00	217634 0526	7224	5,287.93	0.00
05/26/11	April and May	20-7-83-4-32.00	77883 052611		1,181.61	1,181.61
06/06/11	Electricity Water House	20-7-83-4-32.00	77883 052611	7224	1,181.61	0.00
05/26/11	April and May	20-7-82-2-32.01	77997 052611		268.50	268.50
06/06/11	Electricity Pump Station	20-7-82-2-32.01	77997 052611	7224	268.50	0.00

32 .00	late payment charge of \$4.03
0.00	late payment charge of \$1.53
11 0.00	late payment charge of \$1.10
39 0.00	late payment charge of \$6.00
13.07 0.00	late payment charge of \$28.91
569.30 30	late payment charge of 26.13
52.29 10	balance forward of \$2605.45, no evidence where it came from, late payment cha
.68 0.00	balance forward of \$18.18, no evidence of where that comes from, late payment
.98 0.00	balance forward of \$740.79, no evidence where that comes from, late payment c
30 0.00	balance forward of \$90.59, no evidence where that came from, late payment cha
33 10	balance forward of \$2,680.29, no evidence where it came from, late payment cha
61 0.00	balance forward of \$609.36, no evidence where it came from, late payment char
0 0.00	

arge of \$26.05

charge of .18

harge of \$7.41

arge of .91

arge of \$26.80

ge of \$6.09

Vendor Number: ALLSEASON Vendor Name: ALL SEASONS EXCAVATING &
 03/15/11 Jericho Rd Repair Wtr Brk 20-7-83-4-62.02 26741 6,696.90 6,696
 04/04/11 Water Line 20-7-83-4-62.02 26741 7164 6,696.90 0.00

Vendor Number: ALLSTATES Vendor Name: ALL STATES ASPHALT, LLC.
 00002897 09/30/11 11-7-50-6-60.01 1039191 3,132.00 3,132.00
 00002897 10/17/11 Chloride 11-7-50-6-60.01 1039191 253905 3,132.00

Vendor Number: BARRETTS Vendor Name: BARRETTS TREE SERVICE
 09/01/11 Irene Storm Damage 20-7-82-3-62.02 19663 1,425.00 1,425.
 09/06/11 Collection System Repair 20-7-82-3-62.02 19663 7272 1,425.00 0

Vendor Number: BFP Vendor Name: BURLINGTON FREE PRESS
 01/31/11 Advertising/Zoning 10-7-10-1-24.00 4305152 1,439.50 1,439.5
 03/07/11 Advertising - Adm. 10-7-10-1-24.00 4305152 252822 1,439.50 0
 05/29/11 Ad for Bids & Dev Review 10-7-10-1-24.00 4370725 1,326.00 1,32
 06/06/11 Advertising - Adm. 10-7-10-1-24.00 4370725 253245 1,326.00 0

Vendor Number: BUTTON Vendor Name: BUTTON PROFFESIONAL LAND SURVEYORS
 01/16/12 RICM0128 10-7-10-3-46.00 3483 2,905.00 2,905.00
 02/03/12 Engineering Review 10-7-10-3-46.00 3483 254421 2,905.00 0.

Vendor Number: CHITTMET Vendor Name: CHITTENDEN COUNTY METROPOLITAN
 07/01/11 FY12 Local Match 10-8-90-5-95.08 12-07-11 2,670.00 2,670.0
 07/18/11 Regional Planning 10-8-90-5-95.08 12-07-11 253445 2,670.00 0

Vendor Number: CHITTPLAN Vendor Name: CHITTENDEN COUNTY REGIONAL PLANNING
 07/01/11 Richmond FY12 Dues 10-8-90-5-95.06 3066 2,852.00 2,852
 07/18/11 Metropolitan Planning Org 10-8-90-5-95.06 3066 253446 2,852.00
 05/01/12 10-8-90-5-95.06 3337 1,150.00 1,150.00
 05/21/12 Metropolitan Planning Org 10-8-90-5-95.06 3337 254933 1,150.00

Vendor Number: CHITTSUP Vendor Name: CHITTENDEN SUPERIOR COURT
 07/12/11 County Tax Richmond Town 10-7-10-3-80.00 FY12 15,582.07 15,
 07/18/11 County Tax 10-7-10-3-80.00 FY12 253447 15,582.07 0.00

Vendor Number: CIS Vendor Name: CREATIVE IMAGING SOLUTIONS, LLC.
 01/21/11 Images Converted 41-2-10-1-01.01 11-006 1,803.60 1,803.6
 02/07/11 Records Restoration 41-2-10-1-01.01 11-006 252675 1,803.60 0
 03/08/11 41-2-10-1-01.01 11-024 1,616.85 1,616.85
 03/21/11 Records Restoration 41-2-10-1-01.01 11-024 252901 1,616.85 0
 06/01/12 Public Computer with land 41-2-10-1-01.01 11-068 1,173.00 1,173
 06/04/12 Records Restoration 41-2-10-1-01.01 11-068 254997 1,173.00 0

Vendor Number: CSWD Vendor Name: CHITTENDEN SOLID WASTE DISTRICT
 00002856 01/23/12 20-7-82-3-45.03 IVC 018541 7,925.11 7,925.11
 00002856 02/03/12 Biosolids Disposal/CSWD 20-7-82-3-45.03 IVC 018541 7416 7,925.

Vendor Number: CUFSI Vendor Name: CUSI
 08/05/11 FY 12 Invoice Richmond 10-8-90-5-95.20 08052011 5,380.00 5,380.00
 08/15/11 CUSI Domestic Task Force 10-8-90-5-95.20 08052011 253591 5,380.00

Vendor Number: CVE Vendor Name: CHAMPLAIN VALLEY ELECTRICAL
 10/16/11 Temp Power for Bridge 40-2-50-5-01.00 952 4,365.89 4,365.89
 11/07/11 Highway Reserve 40-2-50-5-01.00 952 254013 4,365.89 0.00

Vendor Number: EHM Vendor Name: ENVIORNMENTAL HAZARDS MANAGEMENT
 09/30/11 Irene 10-7-10-2-62.00 5032 7,112.00 7,112.00
 10/17/11 Building Maintenance 10-7-10-2-62.00 5032 253919 7,112.00 0.00

Vendor Number: EQUIPMENT Vendor Name: EQUIPMENT EXPRESS
 09/08/11 ES0149 Irene 10-7-10-2-34.00 4657 3,702.45 3,702.45
 09/19/11 Trash Removal 10-7-10-2-34.00 4657 253753 3,702.45 0.00

Vendor Number: GAUTH Vendor Name: GAUTHIER TRUCKING CO., INC.
 09/16/11 Acct # 24332 10-7-10-2-34.00 857457 2,701.84 2,701.84
 10/03/11 Trash Removal 10-7-10-2-34.00 857457 253835 2,701.84 0.00

Vendor Number: GMLC Vendor Name: GREEN MOUNTAIN LIBRARY CONSORTIUM
 02/18/11 Audio Books/E Books 10-7-35-1-22.00 STMNT 021811 1,390.09 1,390.09
 06/06/11 Computer 10-7-35-1-22.00 STMNT 021811 253259 1,390.09

Vendor Number: HACH Vendor Name: HACH COMPANY
 10/12/11 Acct 6400 "Irene" 20-7-82-3-66.00 7458791 4,799.90 4,799.90
 11/07/11 Supplies 20-7-82-3-66.00 7458791 7335 4,799.90 0.00

Vendor Number: KOFIL Vendor Name: KOFIL PRESERVATION
 06/01/12 paper 10-7-10-1-20.01 6331 1,433.05 1,433.05
 06/04/12 Recording Books 10-7-10-1-20.01 6331 255007 1,433.05 0.00

Vendor Number: LAFAYETTE Vendor Name: FR LAFAYETTE INC
 04/06/12 714-12 11-7-50-6-63.01 25233 1,995.00 1,995.00
 05/07/12 Guardrails 11-7-50-6-63.01 25233 254861 1,995.00 0.00

Vendor Number: LANDSHAPE Vendor Name: LANDSHAPES
 06/01/12 Plantings 240 Jericho rd 15-7-00-1-01.01 300169 2,920.00 2,920.00
 06/04/12 Jericho Road expenses 15-7-00-1-01.01 300169 255008 2,920.00

Vendor Number: M&M Vendor Name: M M MACHINE CO
 08/22/11 PO# Trudy 20-7-83-4-62.03 7487 2,260.50 2,260.50
 09/06/11 Pumps/Tanks 20-7-83-4-62.03 7487 7286 2,260.50 0.00

Vendor Number: MAHEUX Vendor Name: MAHEUX HEATING AND REFRIGERATION
 10/11/11 "Irene" Repairs TC 10-7-10-2-62.00 2347 4,629.67 4,629.67
 12/08/11 Building Maintenance 10-7-10-2-62.00 2347 254200 4,629.67 0.00

Vendor Number: MCKEE Vendor Name: MCKEE GIULIANI CLEVELAND
 08/01/11 2011 Series 2&3 15-7-00-1-01.01 08012011 2,300.00 2,300.00

09/06/11 Jericho Road expenses 15-7-00-1-01.01 08012011 253676 2,300.00

Vendor Number: NEWTON Vendor Name: NEWTON CONSTRUCTION

00002896 09/21/11 PO Pete Gosselin 11-7-50-6-60.03 4097 10,430.00 10,430.00

00002896 10/03/11 Gravel 11-7-50-6-60.03 4097 253854 10,430.00 0.00

00002896 09/25/11 PO Pete Gosselin 11-7-50-6-60.03 4103 13,562.50 13,562.50

00002896 10/03/11 Gravel 11-7-50-6-60.03 4103 253854 13,562.50 0.00

00002896 09/30/11 11-7-50-6-60.03 4122 18,007.50 18,007.50

00002896 10/17/11 Gravel 11-7-50-6-60.03 4122 253938 18,007.50 0.00

Vendor Number: PARROS Vendor Name: PARROS GUN SHOP

03/07/12 #8024342153 10-7-20-3-20.00 36335 001 1 1,797.00 1,797.00

03/19/12 Police Supplies 10-7-20-3-20.00 36335 001 1 254670 1,797.00 0.00

Vendor Number: PRATT Vendor Name: PRATT & SMITH INC

03/18/11 Replace Transformer 20-7-83-4-62.02 4019 9,359.12 9,359.12

04/04/11 Water Line 20-7-83-4-62.02 4019 7185 9,359.12 0.00

Vendor Number: SDIRELAND Vendor Name: S.D. IRELAND BROTHERS CORPORATION

05/09/11 Shot Rock 11-7-50-6-60.03 177 1,728.00 1,728.00

06/06/11 Gravel 11-7-50-6-60.03 177 253286 1,728.00 0.00

Vendor Number: SECURSHRD Vendor Name: SECURSHRED

04/30/12 Doc Destruction PD(Irene) 10-7-10-1-45.00 621 1,852.38 1,852.38

05/21/12 Contract Services Admin 10-7-10-1-45.00 621 254961 1,852.38 0.00

Vendor Number: VTDEPPS Vendor Name: VERMONT DEPARTMENT OF CORRECTIONS

10/31/11 Cust No MUN050 10-7-20-1-22.01 58316 2,902.00 2,902.00

11/18/11 Computer - Office 10-7-20-1-22.01 58316 254139 2,902.00 0.00

Vendor Number: WASHBURN Vendor Name: WASHBURNS SERVICE CENTER INC

01/31/11 Inv #26253;52;88 10-7-20-5-52.00 STMNT 013111 116.60 116.60

02/07/11 Police Cruiser Repair 10-7-20-5-52.00 STMNT 013111 252725 116.60

Vendor Number: PATTERSON Vendor Name: PATTERSON FUELS

01/03/11 Fuel Fill Up 11-7-50-5-50.02 359023 1,339.45

01/03/11 Diesel Fuel 11-7-50-5-50.02 359023 252550 1,339.45

01/03/11 Diesel Fuel 11-7-50-5-50.02 359257 933.10

01/03/11 Diesel Fuel 11-7-50-5-50.02 359257 252550 933.10

01/03/11 Heating Oil 10-7-40-2-31.00 359427 516.25

01/03/11 Heat 10-7-40-2-31.00 359427 252550 516.25

01/03/11 Fuel Delivery 10-7-10-2-31.00 359632 840.41

01/03/11 Heat 10-7-10-2-31.00 359632 252550 840.41

01/03/11 Diesel Fuel 11-7-50-5-50.02 359676 1,500.98

01/03/11 Diesel Fuel	11-7-50-5-50.02	359676	252550	1,500.9
01/03/11 town center heat	10-7-10-2-31.00	375295		430.65
01/03/11 Heat	10-7-10-2-31.00	375295	252550	430.65
01/03/11 Fuel Top Off	10-7-10-2-31.00	375669		781.14
01/03/11 Heat	10-7-10-2-31.00	375669	252550	781.14
01/03/11 town center heat	10-7-10-2-31.00	375295		430.65
01/03/11 Heat	10-7-10-2-31.00	375295	252550	430.65
01/03/11 Fuel Top Off	10-7-10-2-31.00	375669		781.14
01/03/11 Heat	10-7-10-2-31.00	375669	252550	781.14
01/03/11 Heating Fuel	10-7-10-2-31.00	375727		704.48
01/17/11 Heat	10-7-10-2-31.00	375727	252624	704.48
03/28/12 Acct 306-03	10-7-10-2-31.00	383706		946.16
04/02/12 Heat	10-7-10-2-31.00	383706	254720	946.16

Vendor Number: SPENCE Vendor Name: SPENCE EXCAVATING

07/06/11 Round Church	20-7-90-5-93.01	741252		3,441.00
08/01/11 Water Capital Reserve	20-7-90-5-93.01	741252	7268	3,441.00
07/07/11 Round Church	20-7-90-5-93.01	741253		985.22
08/01/11 Water Capital Reserve	20-7-90-5-93.01	741253	7268	985.22

Vendor Number: GT&CLLC Vendor Name: GLIDDEN TRAINING & CONSULTING, LLC

09/15/11 SRO Richard Greenough	10-7-20-1-27.00	201336		125.00	125.00
10/03/11 Training/Education	10-7-20-1-27.00	201336	253838	125.00	0.00

Vendor Number: GRMTMONO Vendor Name: GREEN MOUNTAIN MONOGRAM INC

02/18/11 Logo Henleys	20-7-80-1-16.00	27067		32.00	32.00
04/04/11 Uniforms	20-7-80-1-16.00	27067	7175	32.00	0.00

Vendor Number: HOWARD FA Vendor Name: HOWARD P FAIRFIELD, INC.

00002886 10/17/11 PO#2886	11-7-90-5-93.01	EQUINV9129		58,990.00	58,990.00
00002886 10/17/11 Highway Capital Reserve	11-7-90-5-93.01	EQUINV9129	253927	58,990.00	0.00

Vendor Number: USBANCORP Vendor Name: US BANCORP

11/28/11 Acct #1158751	10-7-20-1-22.01	191498716		121.02	121.02
12/16/11 Computer - Office	10-7-20-1-22.01	191498716	254269	121.02	0.00
05/29/12 Cust Crd #1158751	10-7-20-1-22.01	204280234		121.02	121.02

Vendor Number: MYERS Vendor Name: MYERS CONTAINER CORP

09/14/11 Inv & Service Charges	10-7-10-2-34.00	42165		614.17	614.17
05/21/12 Trash Removal	10-7-10-2-34.00	42165	254954	614.17	0.00

Vendor Number: BLUEFLAME Vendor Name: BLUE FLAME GAS CORP

01/10/11 Heat	10-7-35-2-31.00	45-80		400.25	400.25
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02/07/11 Heat	10-7-35-2-31.00	45-80	252664	400.25	0.00
02/21/11 Library Heat	10-7-35-2-31.00	40-80		452.57	452.57
03/07/11 Heat	10-7-35-2-31.00	40-80	252821	452.57	0.00
02/21/11 Heat	20-7-82-3-31.00	99501401 488		2,957.34	2,957.34
04/04/11 Heat Dewatering	20-7-82-3-31.00	99501401 488		7166	2,957.34
02/09/11 Heat for Library	10-7-35-2-31.00	35-80		525.10	525.10
02/18/11 Heat	10-7-35-2-31.00	35-80	252756	525.10	0.00
02/09/11 Heat	11-7-50-2-31.00	42-80 2		875.31	875.31
02/18/11 Heat	11-7-50-2-31.00	42-80 2	252756	875.31	0.00
04/18/11 75 Gallons/Heat Oil	10-7-35-2-31.00	04182011		174.38	174.38
05/02/11 Heat	10-7-35-2-31.00	04182011	253103	174.38	0.00
04/18/11 Heating Fuel HWY	11-7-50-2-31.00	1210-26897		236.92	236.92
05/02/11 Heat	11-7-50-2-31.00	1210-26897	253103	236.92	0.00
04/30/12 Acct 1389101	10-7-35-2-31.00	043012 STMNT		787.66	787.66
05/21/12 Heat	10-7-35-2-31.00	043012 STMNT	254929	787.66	0.00

Vendor Number: COMPET Vendor Name: COMPETITIVE COMPUTERS, INC.

01/03/11 replacement comps admin	10-7-10-1-22.00	42048		1,783.00	1,783.00
01/03/11 Office Equipment	10-7-10-1-22.00	42048	252539	1,783.00	0.00

3.90 No P.O.

0.00 No P.O.

00
3.00 No P.O.

50
1.00 No P.O.

26.00
1.00 No P.O.

.00
No P.O.

30
1.00 No P.O.

.00
0.00 No P.O.

0.00 No P.O.

,582.07
] No P.O.

50
3.00 No P.O.

3.00
No P.O.

3.00
3.00 No P.O.

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11 0.00 No P.O.

80.00
0.00

No P.O.

39
00

No P.O.

0.00

No P.O.

0

No P.O.

00

No P.O.

1,390.09
0.00

No P.O.

0

No P.O.

00

No P.O.

No P.O.

0.00
0.00

No P.O.

No P.O.

0.00

No P.O.

00

No P.O.

0.00

430.00
.00 No P.O.

562.50
.00 No P.O.

.00 No P.O.

00
1.00 No P.O.

2 No P.O.

No P.O.

38
0.00 No P.O.

00
00 No P.O.

6.60 invoice for \$35.28 is not attached
0.00

1,339.45 receipts do not have prices
5 0.00

933.10 receipts do not have prices
0 0.00

516.25 receipts do not have prices
0.00

840.41 receipts do not have prices
0.00

1,500.98 receipts do not have prices

8	0.00	
	430.65	receipts do not have prices
	0.00	
	781.14	receipts do not have prices
	0.00	
	430.65	receipts do not have prices
	0.00	
	781.14	receipts do not have prices
	0.00	
	704.48	receipts do not have prices
	0.00	
	946.16	receipt for \$964.16, paid 946.16
	0.00	
1	3,441.00	Paying off a statement not an invoice, not good proof of prices paid
	41.00	0.00
	985.22	Paying off a statement not an invoice, not good proof of prices paid
	15.22	0.00
	5.00	email with reasoning attached, only needed to pay \$\$62.50
	00	
		Invoice is not attached
	8,990.00	P.O not attached, no explanation for prices
	90.00	0.00
	2	late charge of \$15
	0.00	
	.02	late charge of \$15
	7	finance charge of \$95.42 because bill wasn't paid for 5 months
	0	
		no invoice attached, just receipt

no invoice attached

0.00

No P.O.

receipt is photocopied onto a piece of paper

no invoice, only receipt

8

no invoice

.92

No receipt

1.66
00

past due balance of 326.42

33.00
00

No P.O.

check date	previous total due	current	payments	total due
12/20/2010	160.99	35.88	160.99	35.88
12/12/2010	35.88	15.38	35.88	15.38
12/20/2010	1,063.83	406.23	1,224.82	245.24
2/7/2011	245.24	73.86	281.12	37.98
2/18/2011	15.38	163.55	15.38	163.55
2/18/2011	37.98	515.58	0	553.56
3/21/2011	163.55	18.4	0	181.95
4/4/2011	553.56	1,028.22	37.98	1,543.80
4/18/2011	1,543.80	225.28	717.11	1,051.97
4/18/2011	181.95	193.23	163.55	211.63
5/2/2011	163.32	159.07	0	322.39
7/18/2011	76.35	14.34	0	90.69
7/18/2011	332.57	97.81	142.91	240.72
11/9/2011	142.19	73.78	0	215.97
11/18/2011	-49.07	171.73	0	122.66
11/18/2011	59.07	278.65	257.64	292.03
11/18/2011		65.66		
3/5/2012	409.16	40.89	0	450.05
2/3/2012				
3/19/2012		7.64		
3/19/2012		142.71		
3/19/2012		44.72		
3/19/2012	755.12	616.5	827.9	895.56
		4389.11		

amount paid

35.88	
15.38	
245.24	
37.98	
163.55	
499.03	54.53 wasn't paid, 37.98 was a DP
18.4	good
1,028.22	should have been 11.49 less, previous total due was already paid ex
61.7	missing a receipt for 15.28
193.23	the +18.40 in total amount due was paid earlier
262.39	all messed up, missing credit receipt of 90
105.03	14.34 got paid twice
155.13	paid an extra 57.32 on invoice without receipt
84.45	got credit for the 163.32
122.66	
278.65	paid a total past due charge of 13.38
65.66	no invoice for this receipt but there is a check for this amount
21.77	where does this come from, not paid for receipts attached
7.64	
142.71	
44.72	
895.56	total past due charge of 279.9
4484.98	

cept the 54.53

Town of Richmond Accounts Payable Policy

Below you will find the proposed Accounts Payable policy that upon approval of the Select Board will be implemented immediately for FY13. The policy listed below supersedes any other written document you may have received prior to today's date. If you have any questions or comments about this policy, please do not hesitate to contact the Finance Director or Town Manager.

Policy Adopted as of August 15, 2012

Effective immediately, the following payment policy **MUST** be adhered to. **THERE ARE NO EXCEPTIONS, ALL Department Heads MUST READ, UNDERSTAND AND ADHERE TO THIS POLICY.** Any invoice(s) submitted without regard to this Accounts Payable policy will not be entered and therefore not submitted to the Select Board for approval. This policy includes all Department Heads and those that are authorized to submit invoices (Water Commission, Select Board or Grant Managers), as well as the Finance Director and Town Manager.

All invoices **must** be **dated, initialed** and **coded** by Department Head or authorized member of the Department. If this authorization is not present, the invoice will be handed back to the Department. Invoices totaling \$1000 or more, or multiple invoices totaling \$1000 or more for the same project must follow the Municipal Purchase Order Policy. Invoices must reference PO number & balance available on the purchase order.

All invoices **must** be handed in to the Finance Director by **no later than 3:30 Wednesday** preceding the scheduled Selectboard and Water Commission meetings. Any invoices submitted after the time and day specified will wait until the next Accounts Payable period.

Department Heads will **only approve** the **CURRENT AMOUNT DUE**. The Finance Director **will no longer pay the entire balance** on invoices if there is a previous balance included on the invoice. Further, if an invoice has a previous balance due, the Department Head must supply the Finance Director with a duplicate copy of the original invoice in question and an explanation as to why it was not submitted when invoiced. If a vendor supplies both a Statement and an Invoice, the invoice will be honored for payment and the Statement will be used only as a reconciliation of payment history. An example is Richmond Home Supply. Some vendors do use Statements as source documents, and the Finance Director **must** use due diligence in these instances. Moreover, if there is taxation on the invoice, the net amount will be paid and a copy of the Town's tax exempt form will be sent along with payment.

If Departments subcontract for goods or services over \$600 from a new sub-contractor, he or she **must** request a W9 and Certificate of Insurance. Before doing so, the Department Head must determine if it will be a subcontracting relationship or a temporary hire relationship. If documentation is not acquired before the first invoice is received, payment will not be issued. For clarification, contact the Town Manager. The Town needs records of each sub-contractor's TIN (Tax ID Number), as well as, proof of insurance for annual Workers Compensation and Liability audit purposes. If it is determined that this will be a temporary hire relationship, then a W-4 and I-9 must be obtained from the individual.

The Finance Director will be responsible for organizing invoices alphabetically and supplying warrants to the Town Manager. Further, before the warrants and invoices are handed to the Town Manager, the Finance Director **must** insure that all invoices appear on the correct Warrant for the Select Board and Water Commission.

Each quarter the Finance Director will supply each Department Head with a Detailed Transaction Report from NEMRC in order to check for accuracy of expenditures. If there are any errors, questions should be directed to the Finance Director. The error will then be corrected by the Finance Director in NEMRC to insure budgets are reflected appropriately.

Department Heads need to be aware that the Select Board can choose for any reason not to approve an invoice for payment included on the Accounts Payable warrant, and the Treasurer can choose not to sign a check for an invoice that was approved by warrant. If this happens, the Finance Director or Town Manager will be in touch with the Department Head affected as to why the decision was made to not approve the invoice.