

Windham Selectboard  
5976 Windham Hill Road  
Windham, VT 05359

May 6, 2019

Mr. Ernest K. Friedli  
631 Burbee Pond Road  
Windham, VT 05359

Dear Ernie:

In response to your letter of March 31, the Auditors, Treasurer and Selectboard wish to thank you for your concern regarding the Annual Town Report, and offer the following explanations:

There are many State statutes that govern the production of the Town Report, among them 24 V.S.A. 1681, 1682, 1683 and 1684 which answer who is responsible for the Town Report and what it must contain. Please see the attachment from the Vermont League of Cities and Towns (VLCT) which summarizes those statutes and answers many Annual Report Frequently Asked Questions. Hopefully this will answer some of your own general questions.

As to specific questions you pose regarding Cash Flow, please note that the unassigned funds are listed at the bottom of the Balance Sheet, on page 14 of the 2018 report. These funds act as our Cash Flow until the new year's tax collection begins.

If you want to compare this to the way you handled the report, in 2011 there was a balance of -\$446,517.01 and in 2012 there was a balance of \$121,534.38 which were reported in the same manner as they are today.

Regarding the Delinquent Tax Collector's reports, if as you indicate, there was an error in the 2017 report, it is attributable to you, as you submitted that report to the Auditors. As in all years, the details and information of reports of all elected officials rest with those officials. With respect to the style and/or information contained within the report, as an elected Municipal Official, the Delinquent Tax Collector is responsible only to the voters of Windham. The Selectboard has no jurisdiction over the DTC, nor any other elected official.

As to your concerns about State funds for Transportation, please note that in the 2018 report, they are listed on page 21 (Roads budget), line 37 under retreatment, which is where the Selectboard elected to allocate them.

The positive balance (carry-over) of the Roads budget for 2018 is listed on the same page, line 22, where it is shown as the "under" in the budget. It was unassigned and will therefore be treated as a general Roads budget item, if/when needed. A much more substantial positive balance from 2017 report can be seen on page 26, line 30. It was voted on at Town Meeting 2018 and used to reduce the budget for 2018.

We hope this answers your questions and alleviates some of your concerns as to the inclusion and accuracy of information contained within Windham's Annual Report.

As always, we welcome the opportunity to hear from you with any concerns you may have.

Kind regards,

Maureen Bell

Kord Scott

Hal Wilkins

encl: VLCT Annual Report FAQs

cc: Windham Auditors  
Windham Treasurer  
Windham Delinquent Tax Collector