

## Town of Germantown - General Fund

## Balance Sheet

As of March 31, 2018

04/30/18

Accrual Basis

	<u>Mar 31, 18</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
A200 - Cash	18,451.38
A200.1 - Bill Payment	-755.70
A201 Money Market	460,908.26
A230 - Restricted Cash	27,513.87
Total Checking/Savings	506,117.81
Accounts Receivable	
A380 - Accounts Receivable	727.20
A391 - Due From Other Funds	2,062.81
A440 - Due Frm Othr Governments	94,872.19
Total Accounts Receivable	97,662.20
Total Current Assets	603,780.01
<b>TOTAL ASSETS</b>	<b><u>603,780.01</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
A600 - Accounts Payable	410.00
A630 - Due To Other Funds	13,548.38
Total Accounts Payable	13,958.38
Total Current Liabilities	13,958.38
Total Liabilities	13,958.38
Equity	
A800 - Sidewalk Capital Project	-64,795.65
A899 - Other Restricted F.B.	27,447.00
A914 - Assnd Appropriated F.B.	99,652.00
A917 - Unassigned Fund Balance	405,654.88
Retained Earnings	15,675.24
Net Income	106,188.16
Total Equity	589,821.63
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>603,780.01</u></b>

**Town of Germantown - General Fund**  
**Profit & Loss Budget vs. Actual**  
**January through March 2018**

	Jan - Mar 18	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
A1001 - Real Property Taxes	196,404.00	196,404.00	0.00	100.0%
A1090 - Interest & Penalties	0.00	6,000.00	-6,000.00	0.0%
A1120 - Sales Tax	0.00	242,050.00	-242,050.00	0.0%
A1170 - Franchises	0.00	9,500.00	-9,500.00	0.0%
A1255 - Clerk Fees	2,355.11	500.00	1,855.11	471.0%
A1520 - Police Fees	0.00	500.00	-500.00	0.0%
A1550 - Dog Control Fees	0.00	150.00	-150.00	0.0%
A1603 - Registrar Fees	0.00	150.00	-150.00	0.0%
A2001 - Park & Rec Charges	0.00	36,000.00	-36,000.00	0.0%
A2012 - Recreational Cncessions	0.00	2,000.00	-2,000.00	0.0%
A2070 - Contributions, Private	300.00	500.00	-200.00	60.0%
A2350 - Youth Rec Services	0.00	10,000.00	-10,000.00	0.0%
A2389 - Misc Rev, Othr Govts	0.00	12,000.00	-12,000.00	0.0%
A2401 - Interest & Earnings	295.26	3,000.00	-2,704.74	9.8%
A2544 - Dog License	0.00	500.00	-500.00	0.0%
A2555 -Blding Alteration Permt	0.00	12,000.00	-12,000.00	0.0%
A2590 - Permits, Other	0.00	150.00	-150.00	0.0%
A2610 - Fines & Forfeited Bail	975.00	10,000.00	-9,025.00	9.8%
A2655 - Minor Sales	0.00	500.00	-500.00	0.0%
A2701 - Refunds of PY Exp	140.00			
A2770 - Unclassified	0.39	1,000.00	-999.61	0.0%
A2801 Interfund Transfer Capiti	16,500.00			
A3001 - St Aid, Rev Sharing	0.00	12,000.00	-12,000.00	0.0%
A3005 - St Aid, Mortgage Tax	0.00	43,260.00	-43,260.00	0.0%
A9000 - Appropriated	0.00	90,928.00	-90,928.00	0.0%
<b>Total Income</b>	<b>216,969.76</b>	<b>689,092.00</b>	<b>-472,122.24</b>	<b>31.5%</b>
<b>Expense</b>				
A10101 - Leg Board, Pers Serv	2,600.04	10,400.00	-7,799.96	25.0%
A10104 - Leg Board, Contr Exp	48.60	2,500.00	-2,451.40	1.9%
A11101 - Muni Court, Pers Serv	4,194.00	16,100.00	-11,906.00	26.0%
A11104 - Muni Court, Contr Exp	654.35	3,000.00	-2,345.65	21.8%
A12201 - Supervisor, Pers Serv	7,661.20	41,236.00	-33,574.80	18.6%
A12204 - Supervisor, Contr Exp	4,060.83	2,000.00	2,060.83	203.0%
A13204 - Accounting Contractual	0.00	30,000.00	-30,000.00	0.0%
A13301 - Tax Colllction Prs Serv	1,850.00	3,900.00	-2,050.00	47.4%
A13304 - Tax Collec - Cont Exp	200.00			
A13304 - Tax Collecton Cntr Exp	0.00	1,200.00	-1,200.00	0.0%
A13401 - Budget, Pers Serv	300.00	1,200.00	-900.00	25.0%
A13404 - Budget, Contr Exp	0.00	50.00	-50.00	0.0%
A13551 - Assessment, Pers Serv	4,564.50	18,258.00	-13,693.50	25.0%
A13554 - Assessment - Contr Exp	50.00	200.00	-150.00	25.0%
A14101 - Clerk, Pers Serv	1,875.00	8,900.00	-7,025.00	21.1%
A141011 Deputy Clerk	1,009.50			
A14104 - Clerk, Contr Exp	748.68	2,000.00	-1,251.32	37.4%
A14204 - Law, Contr Exp	3,657.50	40,000.00	-36,342.50	9.1%
A14204 Attorney	718.75			
A14404 - Engineer, Contr Exp	0.00	6,000.00	-6,000.00	0.0%
A14504 - Elections, Contr Exp	0.00	300.00	-300.00	0.0%
A14601 - Rec Mgmt Pers Serv	0.00	46,678.00	-46,678.00	0.0%
A16201 - Buildings, Pers Serv	10,616.30			
A16202 - Buildings, Equip	0.00	2,000.00	-2,000.00	0.0%
A16204 - Buildings, Contr Exp	11,425.25	37,000.00	-25,574.75	30.9%

**Town of Germantown - General Fund**  
**Profit & Loss Budget vs. Actual**  
**January through March 2018**

	Jan - Mar 18	Budget	\$ Over Budget	% of Budget
A16802 - Data Proc Proc & Cap	0.00	2,000.00	-2,000.00	0.0%
A16804 - Ctrl Data Pros Ctr Ex	963.00	2,800.00	-1,837.00	34.4%
A19104 - Unallctd Ins Cont Exp	280.00	33,600.00	-33,320.00	0.8%
A19204 - Muni Assn Dues Cnt Exp	800.00			
A19204 - Munic Assn Due Ctr Ex	0.00	800.00	-800.00	0.0%
A31201 - Police, Pers Serv	1,494.50	19,500.00	-18,005.50	7.7%
A31202 - Police, Equip	0.00	3,900.00	-3,900.00	0.0%
A31204 - Police, Contr Exp	374.28	6,000.00	-5,625.72	6.2%
A35101 - Cont Animals Pers Serv	1,125.00	4,500.00	-3,375.00	25.0%
A35104 - Cont Animals Contr Exp	0.00	1,200.00	-1,200.00	0.0%
A36104 - Exam Boards, Contr Exp	0.00	1,000.00	-1,000.00	0.0%
A36201 - Safety Insp, Pers Serv	5,823.09	20,000.00	-14,176.91	29.1%
A36202 - Safety Insp Equip	0.00	258.00	-258.00	0.0%
A36204 - Safety Insp, Contr Exp	470.99	500.00	-29.01	94.2%
A50101 - Street Admin Pers Serv	15,642.65	58,344.00	-42,701.35	26.8%
A50104 - Street Admin Contr Exp	160.00	1,500.00	-1,340.00	10.7%
A51324 - Garage Contr Exp	6,683.56	15,000.00	-8,316.44	44.6%
A65104 - Vets Service Contr Exp	500.00	500.00	0.00	100.0%
A71102 - Parks Equip	0.00	2,000.00	-2,000.00	0.0%
A71104 - Parks Contr Exp	560.46	30,500.00	-29,939.54	1.8%
A71404 - Playgr & Rec Contr Exp	0.00	1,100.00	-1,100.00	0.0%
A73101 - Youth Prog Pers Serv	0.00	32,500.00	-32,500.00	0.0%
A73104 - Youth Prog Contr Exp	0.00	18,000.00	-18,000.00	0.0%
A75101 - Historian Pers Serv	249.99	2,000.00	-1,750.01	12.5%
A75104 - Historian Contr Exp	399.52	1,500.00	-1,100.48	26.6%
A75204 - Histrcl Prop Cntr Exp	310.65	5,000.00	-4,689.35	6.2%
A75504 - Celebrations Contr	0.00	14,000.00	-14,000.00	0.0%
A80101 - Zoning Pers Serv	181.33	5,000.00	-4,818.67	3.6%
A80104 - Zoning Contr Exp	1,430.27	2,000.00	-569.73	71.5%
A80201 - Planning Pers Serv	797.83	5,600.00	-4,802.17	14.2%
A80204 - Planning Contr Exp	2,943.63	2,000.00	943.63	147.2%
A81604 - Garbage Contr Exp	0.00	1,200.00	-1,200.00	0.0%
A88104 - Cemeteries Contr Exp	0.00	200.00	-200.00	0.0%
A90108 - Retirement	0.00	21,167.00	-21,167.00	0.0%
A90158 - Police & Fire Retire	0.00	2,300.00	-2,300.00	0.0%
A90308 - Social Security	4,623.81	22,550.00	-17,926.19	20.5%
A90608 - Hospital & Med Ins	8,250.56	10,355.00	-2,104.44	79.7%
A90898 - Other Emp Benefits	405.66	1,000.00	-594.34	40.6%
A97856 - INSTALLMENT PUR DEBT P	0.00	50,850.00	-50,850.00	0.0%
A97857 INSTALLMENT PUR DEB INT	0.00	13,946.00	-13,946.00	0.0%
Contract Services	76.32			
<b>Total Expense</b>	<b>110,781.60</b>	<b>689,092.00</b>	<b>-578,310.40</b>	<b>16.1%</b>
<b>Net Ordinary Income</b>	<b>106,188.16</b>	<b>0.00</b>	<b>106,188.16</b>	<b>100.0%</b>
<b>Net Income</b>	<b>106,188.16</b>	<b>0.00</b>	<b>106,188.16</b>	<b>100.0%</b>

## Town of Germantown - Highway Town-wide

## Balance Sheet

As of March 31, 2018

04/30/18

Accrual Basis

	<u>Mar 31, 18</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
DA200 - Cash	10,617.05
DA201 Money Market	426,152.31
Total Checking/Savings	436,769.36
Accounts Receivable	
DA380 - Accounts Receivable	8,265.00
Total Accounts Receivable	8,265.00
Total Current Assets	445,034.36
<b>TOTAL ASSETS</b>	<b>445,034.36</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
DA630 - Due to Other Funds	9,134.08
Total Other Current Liabilities	9,134.08
Total Current Liabilities	9,134.08
Long Term Liabilities	
Other Liabilities	-370,000.00
Total Long Term Liabilities	-370,000.00
Total Liabilities	-360,865.92
Equity	
DA914 - Assnd Appropriated F.B.	40,578.00
DA917 - Unassigned F.B.	442,369.06
Unrestricted Net Assets	89,290.91
Net Income	233,662.31
Total Equity	805,900.28
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>445,034.36</b>

**Town of Germantown - Highway Town-wide  
Profit & Loss Budget vs. Actual  
January through March 2018**

	Jan - Mar 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
DA1001 - Real Property Taxes	370,000.00	370,000.00	0.00	100.0%
DA1120 - Sales Tax (frm County)	0.00	46,350.00	-46,350.00	0.0%
DA2401 - Interest & Earnings	358.47	1,000.00	-641.53	35.8%
DA2660 - Sale of Equipment/Fuel	1,603.51			
DA2665 - Sales of Equipment	0.00	1,000.00	-1,000.00	0.0%
DA2705 - Miscellaneous	0.00	1,000.00	-1,000.00	0.0%
DA3501 - S/A CHIPS	0.00	45,000.00	-45,000.00	0.0%
DA9000 Appropriated	0.00	151,927.00	-151,927.00	0.0%
<b>Total Income</b>	<b>371,961.98</b>	<b>616,277.00</b>	<b>-244,315.02</b>	<b>60.4%</b>
Expense				
Contract Services	17.50			
DA51101 - Maint Str Pers Serv	49,253.68	169,000.00	-119,746.32	29.1%
DA51104 - Maint Str Contr Exp	11,240.29	140,000.00	-128,759.71	8.0%
DA51122 - Perm Imp Highway Equip	0.00	56,000.00	-56,000.00	0.0%
DA51302 - Machinery Equip	0.00	19,501.00	-19,501.00	0.0%
DA51304 - Machinery Contr Exp	9,586.49	35,000.00	-25,413.51	27.4%
DA51402 - Brush/Weeds Equip	0.00	1,500.00	-1,500.00	0.0%
DA51424 - Snow Removl Contr Exp	32,307.34	40,485.00	-8,177.66	79.8%
DA90108 - State Retirement	0.00	25,000.00	-25,000.00	0.0%
DA90308 - Social Security	3,767.85	12,350.00	-8,582.15	30.5%
DA90608 - Hospital & Medicl Ins	32,126.52	74,120.00	-41,993.48	43.3%
DA90898 - Othr Emp Benefits	0.00	3,000.00	-3,000.00	0.0%
DA97106 - Debt Princpl Ser Bnds	0.00	36,584.00	-36,584.00	0.0%
DA97107 - Debt Interst Ser Bnds	0.00	3,737.00	-3,737.00	0.0%
<b>Total Expense</b>	<b>138,299.67</b>	<b>616,277.00</b>	<b>-477,977.33</b>	<b>22.4%</b>
<b>Net Ordinary Income</b>	<b>233,662.31</b>	<b>0.00</b>	<b>233,662.31</b>	<b>100.0%</b>
<b>Net Income</b>	<b>233,662.31</b>	<b>0.00</b>	<b>233,662.31</b>	<b>100.0%</b>

**Town of Germantown - Special Revenue Fund**  
**Balance Sheet**  
As of March 31, 2018

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	<u>Mar 31, 18</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
CM200.1 - Economic	1,776.63
CM200.2 - Parsonage	3,904.95
CM200.3 - 300/400 Celebration	6,400.65
Total Checking/Savings	<u>12,082.23</u>
Total Current Assets	<u>12,082.23</u>
<b>TOTAL ASSETS</b>	<b><u>12,082.23</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
CM917 - Unappropriated Fund Bal	12,080.72
Net Income	1.51
Total Equity	<u>12,082.23</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>12,082.23</u></b>

Town of Germantown - Special Revenue Fund

Profit & Loss

January through March 2018

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	<u>Jan - Mar 18</u>
Income	
CM2401 - Interest	1.51
Total Income	1.51
Expense	0.00
Net Income	<u>1.51</u>

Town of Germantown - Capital Fund  
**Balance Sheet**  
As of March 31, 2018

	Mar 31, 18
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
H200 - Cash	51,781.57
H200.1 - Bill Payment	20,765.70
H201 - Money Market	19,557.86
H222 - WWTP BAN	124,762.44
H230 - Reserves	66,828.71
H231 - Spec Res - Sidewalk Proj	51.56
<b>Total Checking/Savings</b>	<u>283,747.84</u>
<b>Total Current Assets</b>	<u>283,747.84</u>
<b>TOTAL ASSETS</b>	<u><b>283,747.84</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Long Term Liabilities	
H626.1- BAN Payable	195,000.00
<b>Total Long Term Liabilities</b>	<u>195,000.00</u>
<b>Total Liabilities</b>	195,000.00
Equity	
H803 - Capital Reserve - I	100.00
H804 - Capital Reserve - II	100.00
H805 - Lorenze Reserve	920.00
H807 - Cemetary Reserve	3,000.00
H808 - Highway Reserve	60,946.00
H809 - Cheviot Cemetary	1,600.00
H914 - Fund Balance	-355,719.83
Retained Earnings	420,565.18
Net Income	-42,763.51
<b>Total Equity</b>	<u>88,747.84</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>283,747.84</b></u>

Town of Germantown - Capital Fund  
**Profit & Loss**  
January through March 2018

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	<u>Jan - Mar 18</u>
Income	
H2401 - Interest	102.99
Total Income	102.99
Expense	
H54102 - Sidewalks, Equip & Cap	16,500.00
H81302 Sewage Treatment Disp	26,366.50
Total Expense	42,866.50
Net Income	<u><u>-42,763.51</u></u>

Town of Germantown - Lighting

Balance Sheet

As of March 31, 2018

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	Mar 31, 18
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
SL200 - Cash	-0.39
SL201 - Money Market	7,797.47
Total Checking/Savings	7,797.08
Total Current Assets	7,797.08
<b>TOTAL ASSETS</b>	<u>7,797.08</u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
SL600 - Accounts Payable	-0.39
Total Accounts Payable	-0.39
Total Current Liabilities	-0.39
Total Liabilities	-0.39
Equity	
SL915 - Assnd Unappropriated F.B.	12,643.78
Unrestricted Net Assets	-9,614.53
Net Income	4,768.22
Total Equity	7,797.47
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u>7,797.08</u>

**Town of Germantown - Lighting**  
**Profit & Loss Budget vs. Actual**  
January through March 2018

	Jan - Mar 18	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
Income				
SL1001 - Real Property Taxes	6,600.00	6,600.00	0.00	100.0%
SL2401 - Interest & Earnings	1.24	100.00	-98.76	1.2%
<b>Total Income</b>	<b>6,601.24</b>	<b>6,700.00</b>	<b>-98.76</b>	<b>98.5%</b>
Expense				
SL51824 - Strt Lghting Cntr Exp	1,833.02	6,700.00	-4,866.98	27.4%
<b>Total Expense</b>	<b>1,833.02</b>	<b>6,700.00</b>	<b>-4,866.98</b>	<b>27.4%</b>
<b>Net Ordinary Income</b>	<b>4,768.22</b>	<b>0.00</b>	<b>4,768.22</b>	<b>100.0%</b>
<b>Net Income</b>	<b>4,768.22</b>	<b>0.00</b>	<b>4,768.22</b>	<b>100.0%</b>

## Town of Germantown - Sewer

## Balance Sheet

04/30/18

As of March 31, 2018

Accrual Basis

	Mar 31, 18
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
SS200 - Cash	4,795.28
SS200.1 Bill Payment	289.70
SS201 - Money Market	278,370.78
Total Checking/Savings	283,455.76
Other Current Assets	
SS391 - Due from Other Funds	4.27
Total Other Current Assets	4.27
Total Current Assets	283,460.03
<b>TOTAL ASSETS</b>	<b>283,460.03</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
SS630 - Due to General Fund	2,627.34
Total Other Current Liabilities	2,627.34
Total Current Liabilities	2,627.34
Total Liabilities	2,627.34
Equity	
SS914 - Assnd Apprptd F.B.	16,875.00
SS915 - Assnd Unapprptd F.B.	95,113.78
Unrestricted Net Assets	-25,489.26
Net Income	194,333.17
Total Equity	280,832.69
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>283,460.03</b>

**Town of Germantown - Sewer  
Profit & Loss Budget vs. Actual  
January through March 2018**

	Jan - Mar 18	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
SS2120 - Sewer Rents	152,548.32	87,830.00	64,718.32	173.7%
SS2122 - Sewer Charges	33,908.24	79,170.00	-45,261.76	42.8%
SS2128 - Interest & Penalties	0.00	150.00	-150.00	0.0%
SS2401 - Interest & Earnings	32.61	250.00	-217.39	13.0%
SS5031.1 Transfer from Capital	47,132.20			
SS9000 - Appropriated	26,487.19	26,379.00	108.19	100.4%
<b>Total Income</b>	<b>260,108.56</b>	<b>193,779.00</b>	<b>66,329.56</b>	<b>134.2%</b>
<b>Expense</b>				
<b>Contract Services</b>	<b>46,844.25</b>			
SS81101 - Sewer Admin Pers Serv	0.00	3,000.00	-3,000.00	0.0%
SS81104 - Sewer Admin Contr Exp	0.00	550.00	-550.00	0.0%
SS81201 - Sanitary Swer Pers Ser	0.00	0.00	0.00	0.0%
SS81202 - Sanitary Sewer Equip	0.00	3,097.00	-3,097.00	0.0%
SS81204 - Sanitary Swer Cntr Exp	0.00	2,800.00	-2,800.00	0.0%
SS81301 - Sewage Trt Dsp Prs Srv	7,074.48	33,500.00	-26,425.52	21.1%
SS81302 - Sewage Trt Equip	0.00	52,815.00	-52,815.00	0.0%
SS81304 - Sewage Trt Dsp Cntr Exp	7,143.23			
SS90108 - State Retirement	0.00	3,000.00	-3,000.00	0.0%
SS90308 - Social Security	541.15	2,500.00	-1,958.85	21.6%
SS90608 - Hospital & Medical Ins	4,172.28	4,687.00	-514.72	89.0%
SS97106 - Debt Principle Ser Bnds	0.00	87,830.00	-87,830.00	0.0%
<b>Total Expense</b>	<b>65,775.39</b>	<b>193,779.00</b>	<b>-128,003.61</b>	<b>33.9%</b>
<b>Net Ordinary Income</b>	<b>194,333.17</b>	<b>0.00</b>	<b>194,333.17</b>	<b>100.0%</b>
<b>Net Income</b>	<b>194,333.17</b>	<b>0.00</b>	<b>194,333.17</b>	<b>100.0%</b>