

8:52 AM

03/11/18

Accrual Basis

Town of Germantown - General Fund
Balance Sheet
As of February 28, 2018

	Feb 28, 18
ASSETS	
Current Assets	
Checking/Savings	
A200 - Cash	18,337.42
A201 Money Market	499,614.19
A230 - Restricted Cash	27,509.38
Total Checking/Savings	545,460.99
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	643,123.19
TOTAL ASSETS	643,123.19
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
A630 - Due To Other Funds	13,548.38
Total Accounts Payable	13,548.38
Total Current Liabilities	13,548.38
Total Liabilities	13,548.38
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	145,941.34
Total Equity	629,574.81
TOTAL LIABILITIES & EQUITY	643,123.19

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Accrual Basis

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

	Jan - Feb 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
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	1,705.61	500.00	1,205.61	341.1%
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	0.00	500.00	-500.00	0.0%
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	202.60	3,000.00	-2,797.40	6.8%
A2544 - Dog License	0.00	500.00	-500.00	0.0%
A2555 - Bldg 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	-795.00	10,000.00	-10,795.00	-8.0%
A2655 - Minor Sales	0.00	500.00	-500.00	0.0%
A2701 - Refunds of PY Exp	140.00			
A2770 - Unclassified	50.39	1,000.00	-949.61	5.0%
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%
Total Income	214,207.60	689,092.00	-474,884.40	31.1%
Expense				
A10101 - Leg Board, Pers Serv	1,733.36	10,400.00	-8,666.64	16.7%
A10104 - Leg Board, Contr Exp	0.00	2,500.00	-2,500.00	0.0%
A11101 - Muni Court, Pers Serv	2,800.50	16,100.00	-13,299.50	17.4%
A11104 - Muni Court, Contr Exp	422.30	3,000.00	-2,577.70	14.1%
A12201 - Supervisor, Pers Serv	5,312.87	41,236.00	-35,923.13	12.9%
A12204 - Supervisor, Contr Exp	1,473.97	2,000.00	-526.03	73.7%
A13204 - Accounting Contractual	0.00	30,000.00	-30,000.00	0.0%
A13301 - Tax Collection Prs Serv	1,430.00	3,900.00	-2,470.00	36.7%
A13304 - Tax Collec - Contr Exp	200.00			
A13304 - Tax Collecton Cntr Exp	0.00	1,200.00	-1,200.00	0.0%
A13401 - Budget, Pers Serv	200.00	1,200.00	-1,000.00	16.7%
A13404 - Budget, Contr Exp	0.00	50.00	-50.00	0.0%
A13551 - Assessment, Pers Serv	3,043.00	18,258.00	-15,215.00	16.7%
A13554 - Assessment - Contr Exp	50.00	200.00	-150.00	25.0%
A14101 - Clerk, Pers Serv	1,250.00	8,900.00	-7,650.00	14.0%
A141011 Deputy Clerk	379.50			
A14104 - Clerk, Contr Exp	10.69	2,000.00	-1,989.31	0.5%
A14204 - Law, Contr Exp	1,750.00	40,000.00	-38,250.00	4.4%
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	7,915.50			
A16202 - Buildings, Equip	0.00	2,000.00	-2,000.00	0.0%
A16204 - Buildings, Contr Exp	7,862.14	37,000.00	-29,137.86	21.2%

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Accrual Basis

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

	Jan - Feb 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	322.50	2,800.00	-2,477.50	11.5%
A19104 - Unallctd Ins Cont Exp	0.00	33,600.00	-33,600.00	0.0%
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	1,197.00	19,500.00	-18,303.00	6.1%
A31202 - Police, Equip	0.00	3,900.00	-3,900.00	0.0%
A31204 - Police, Contr Exp	281.02	6,000.00	-5,718.98	4.7%
A35101 - Cont Animals Pers Serv	750.00	4,500.00	-3,750.00	16.7%
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	4,208.97	20,000.00	-15,791.03	21.0%
A36202 - Safety Insp Equip	0.00	258.00	-258.00	0.0%
A36204 - Safety Insp, Contr Exp	399.00	500.00	-101.00	79.8%
A50101 - Street Admin Pers Serv	11,154.65	58,344.00	-47,189.35	19.1%
A50104 - Street Admin Contr Exp	160.00	1,500.00	-1,340.00	10.7%
A51324 - Garage Contr Exp	5,049.52	15,000.00	-9,950.48	33.7%
A65104 - Vets Service Contr Exp	0.00	500.00	-500.00	0.0%
A71102 - Parks Equip	0.00	2,000.00	-2,000.00	0.0%
A71104 - Parks Contr Exp	455.39	30,500.00	-30,044.61	1.5%
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	166.66	2,000.00	-1,833.34	8.3%
A75104 - Historian Contr Exp	63.73	1,500.00	-1,436.27	4.2%
A75204 - Histrcl Prop Cntr Exp	207.45	5,000.00	-4,792.55	4.1%
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	0.00	2,000.00	-2,000.00	0.0%
A80201 - Planning Pers Serv	577.33	5,600.00	-5,022.67	10.3%
A80204 - Planning Contr Exp	2,927.16	2,000.00	927.16	146.4%
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	3,270.97	22,550.00	-19,279.03	14.5%
A90608 - Hospital & Med Ins	0.00	10,355.00	-10,355.00	0.0%
A90898 - Other Emp Benefits	223.68	1,000.00	-776.32	22.4%
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	36.07			
Total Expense	68,266.26	689,092.00	-620,825.74	9.9%
Net Ordinary Income	145,941.34	0.00	145,941.34	100.0%
Net Income	145,941.34	0.00	145,941.34	100.0%

Town of Germantown
Multifund Operating Bank Reconciliation
February 28, 2018

	Total	General	Highway	Sewer	Lighting	Capital	BAN Fund	
Bank Balance at Prior Month-End	89,050.49	20314.80	12148.84	4800.28	0	51781.57		89045.49
Deposits								5.00
2/8/2018	16,500.00	16,500.00						16500.00
2/8/2018	48,295.65	48,295.65						48295.65
2/16/2018	26,366.50			26,366.50				26366.50
2/16/2018	51,618.74	19,767.69	30,355.31	850.05	645.69			51618.74
Interest Paid	18.20	18.20						18.20
Total Deposits	142,799.09	84,581.54	30,355.31	27,216.55	645.69			
Cleared Checks	-	-	-	-	-	-	-	-
Total Withdrawals	112,930.33	80,413.58	30,962.96	908.10	645.69			112,930.33
Ending Bank balance	118,919.25	24,482.76	11,541.19	31,108.73	-	51,781.57		118919.25
Interfund Transfers								
Uncleared Checks - Prior to Oct 2016	(1,985.40)	(1,985.40)						
Uncleared Checks- Nov 2016	(14.34)	(14.34)						
Uncleared Checks- Dec 2016	(431.25)		(431.25)					
Uncleared Checks- April 2017	(15.10)	(15.10)						
uncleared May 2017	(14.11)	(14.11)						
Uncleared Aug 2017	(105.00)		(105.00)					
Uncleared Sept 2017	(19.28)	(19.28)						
Uncleared Oct 2017	-	-						
Uncleared Nov 2017	(387.39)	-	(387.39)					
Uncleared Dec 2017	-	-						
uncleared jan 2018	-	-						
uncleared feb 2018	(29,774.87)	(3,461.42)	-	(26,313.45)				
Ending Book Balance	86,167.51	18,973.11	10,617.55	4,795.28	-	51,781.57		86,167.51

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Accrual Basis

Town of Germantown - Highway Town-wide

Balance Sheet

As of February 28, 2018

	Feb 28, 18
ASSETS	
Current Assets	
Checking/Savings	
DA200 - Cash	10,617.05
DA201 Money Market	865,119.32
Total Checking/Savings	875,736.37
Accounts Receivable	
DA380 - Accounts Receivable	8,265.00
Total Accounts Receivable	8,265.00
Total Current Assets	884,001.37
TOTAL ASSETS	884,001.37
LIABILITIES & EQUITY	
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
Total Liabilities	9,134.08
Equity	
DA914 - Assnd Appropriated F.B.	40,578.00
DA917 - Unassigned F.B.	442,369.06
Unrestricted Net Assets	89,290.91
Net Income	302,629.32
Total Equity	874,867.29
TOTAL LIABILITIES & EQUITY	884,001.37

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Accrual Basis

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

	Jan - Feb 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	217.41	1,000.00	-782.59	21.7%
DA2660 - Sale of Equipment/Fuel	1,020.47			
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%
Total Income	371,237.88	616,277.00	-245,039.12	60.2%
Expense				
DA51101 - Maint Str Pers Serv	34,941.05	169,000.00	-134,058.95	20.7%
DA51104 - Maint Str Contr Exp	8,079.39	140,000.00	-131,920.61	5.8%
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	2,782.11	35,000.00	-32,217.89	7.9%
DA51402 - Brush/Weeds Equip	0.00	1,500.00	-1,500.00	0.0%
DA51424 - Snow Removl Contr Exp	20,133.06	40,485.00	-20,351.94	49.7%
DA90108 - State Retirement	0.00	25,000.00	-25,000.00	0.0%
DA90308 - Social Security	2,672.95	12,350.00	-9,677.05	21.6%
DA90608 - Hospital & Medicl Ins	0.00	74,120.00	-74,120.00	0.0%
DA90898 - Othr Emp Benefits	0.00	3,000.00	-3,000.00	0.0%
DA97106 - Debt Principl 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%
Total Expense	68,608.56	616,277.00	-547,668.44	11.1%
Net Ordinary Income	302,629.32	0.00	302,629.32	100.0%
Net Income	302,629.32	0.00	302,629.32	100.0%

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Accrual Basis

Town of Germantown - Lighting
Balance Sheet
As of February 28, 2018

	Feb 28, 18
ASSETS	
Current Assets	
Checking/Savings	
SL201 - Money Market	8,984.80
Total Checking/Savings	8,984.80
Total Current Assets	8,984.80
TOTAL ASSETS	8,984.80
LIABILITIES & EQUITY	
Equity	
SL915 - Assnd Unappropriated F.B.	12,643.78
Unrestricted Net Assets	-9,614.53
Net Income	5,955.55
Total Equity	8,984.80
TOTAL LIABILITIES & EQUITY	8,984.80

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Accrual Basis

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

	Jan - Feb 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
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%
Total Income	6,601.24	6,700.00	-98.76	98.5%
Expense				
SL51824 - Strt Lghting Cntr Exp	645.69	6,700.00	-6,054.31	9.6%
Total Expense	645.69	6,700.00	-6,054.31	9.6%
Net Ordinary Income	5,955.55	0.00	5,955.55	100.0%
Net Income	5,955.55	0.00	5,955.55	100.0%

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Accrual Basis

Town of Germantown - Sewer
Balance Sheet
As of February 28, 2018

	Feb 28, 18
ASSETS	
Current Assets	
Checking/Savings	
SS200 - Cash	4,795.28
SS201 - Money Market	235,997.41
Total Checking/Savings	240,792.69
Other Current Assets	
SS391 - Due from Other Funds	4.27
Total Other Current Assets	4.27
Total Current Assets	240,796.96
TOTAL ASSETS	240,796.96
LIABILITIES & EQUITY	
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 Apprpted F.B.	16,875.00
SS915 - Assnd Unapprptd F.B.	95,113.78
Unrestricted Net Assets	-78,463.64
Net Income	178,157.29
Total Equity	238,169.62
TOTAL LIABILITIES & EQUITY	240,796.96

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Accrual Basis

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

	Jan - Feb 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
SS2120 - Sewer Rents	123,522.69	87,830.00	35,692.69	140.6%
SS2122 - Sewer Charges	10,553.50	79,170.00	-68,616.50	13.3%
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	26,366.50			
SS9000 - Appropriated	26,487.19	26,379.00	108.19	100.4%
Total Income	186,962.49	193,779.00	-6,816.51	96.5%
Expense				
Contract Services	26,368.25			
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	5,098.84	33,500.00	-28,401.16	15.2%
SS81302 - Sewage Trt Equip	0.00	52,815.00	-52,815.00	0.0%
SS81304 - Swge Trt Dsp Cntr Exp	3,435.27			
SS90108 - State Retirement	0.00	3,000.00	-3,000.00	0.0%
SS90308 - Social Security	390.03	2,500.00	-2,109.97	15.6%
SS90608 - Hospital & Medici Ins	0.00	4,687.00	-4,687.00	0.0%
SS97106 - Dbt Principle Ser Bnds	0.00	87,830.00	-87,830.00	0.0%
Total Expense	35,292.39	193,779.00	-158,486.61	18.2%
Net Ordinary Income	151,670.10	0.00	151,670.10	100.0%
Net Income	151,670.10	0.00	151,670.10	100.0%

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Accrual Basis

Town of Germantown - Special Revenue Fund

Balance Sheet

As of February 28, 2018

	Feb 28, 18
ASSETS	
Current Assets	
Checking/Savings	
CM200.1 - Economic	1,776.55
CM200.2 - Parsonage	3,904.78
CM200.3 - 300/400 Celebration	6,400.38
Total Checking/Savings	12,081.71
Total Current Assets	12,081.71
TOTAL ASSETS	12,081.71
LIABILITIES & EQUITY	
Equity	
CM917 - Unappropriated Fund Bal	12,080.72
Net Income	0.99
Total Equity	12,081.71
TOTAL LIABILITIES & EQUITY	12,081.71