

Town of Germantown - General Fund

04/02/20

Balance Sheet

Accrual Basis

As of March 31, 2020

	<u>Mar 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
A200.1 - Bill Payment	7,640.18
A202 Investment Account	838,767.97
A235 - Restricted Cash	28,183.72
A236 - Restricted Cemetery Gift	25,110.95
Total Checking/Savings	<u>899,702.82</u>
Total Current Assets	<u>899,702.82</u>
TOTAL ASSETS	<u><u>899,702.82</u></u>
LIABILITIES & EQUITY	
Equity	
A899 - Other Restricted F.B.	53,126.91
A914 - Assnd Appropriated F.B.	89,382.00
A917 - Unassigned Fund Balance	404,465.04
Retained Earnings	285,920.63
Net Income	66,808.24
Total Equity	<u>899,702.82</u>
TOTAL LIABILITIES & EQUITY	<u><u>899,702.82</u></u>

**Town of Germantown - General Fund
Profit & Loss Budget vs. Actual
January through March 2020**

	Jan - Mar 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
A1001 - Real Property Taxes	220,700.00	220,700.00	0.00	100.0%
A1090 - Interest & Penalties	0.00	500.00	-500.00	0.0%
A1120 - Sales Tax	0.00	320,000.00	-320,000.00	0.0%
A1170 - Franchises	0.00	10,000.00	-10,000.00	0.0%
A1255 - Clerk Fees	77.50	3,000.00	-2,922.50	2.6%
A1550 - Dog Control Fees	0.00	100.00	-100.00	0.0%
A1603 - Registrar Fees	0.00	150.00	-150.00	0.0%
A2001 - Park & Rec Charges	0.00	24,000.00	-24,000.00	0.0%
A2012 - Recreational Cncessions	0.00	0.00	0.00	0.0%
A2070 - Contributions, Private	0.00	100.00	-100.00	0.0%
A2110 - Zoning Fees	118.50	500.00	-381.50	23.7%
A2115 - Planning Board Fees	175.00	0.00	175.00	100.0%
A2130 - Solid Waste Charges	0.00	100.00	-100.00	0.0%
A2350 - Youth Rec Services	0.00	1,000.00	-1,000.00	0.0%
A2389 - Misc Rev, Othr Govts	0.00	12,000.00	-12,000.00	0.0%
A2401 - Interest & Earnings	2,605.21	12,000.00	-9,394.79	21.7%
A2544 - Dog License	114.50	500.00	-385.50	22.9%
A2545 - Cert of Occupancy	0.00	500.00	-500.00	0.0%
A2555 - Blding Alteration Permt	3,172.05	15,000.00	-11,827.95	21.1%
A2590 - Permits, Other	0.00	150.00	-150.00	0.0%
A2610 - Fines & Forfeited Bail	8,676.00	12,000.00	-3,324.00	72.3%
A2655 - Minor Sales	70.55	1,000.00	-929.45	7.1%
A2665 - Sales of Equipment	0.00	3,000.00	-3,000.00	0.0%
A2701 - Refunds of PY Exp	693.60	0.00	693.60	100.0%
A2705 - Gifts & Donations	359.32	500.00	-140.68	71.9%
A2770 - Unclassified	495.50	2,500.00	-2,004.50	19.8%
A2771 - Special Events	175.00	1,000.00	-825.00	17.5%
A3001 - St Aid, Rev Sharing	0.00	0.00	0.00	0.0%
A3005 - St Aid, Mortgage Tax	0.00	40,000.00	-40,000.00	0.0%
A3850 - Special Grant	0.00	0.00	0.00	0.0%
A3989 - St Aid, Othr H & C Serv	8,000.00	0.00	0.00	0.0%
A9000 - Appropriated	0.00	89,382.00	-89,382.00	0.0%
Total Income	245,432.73	769,682.00	-524,249.27	31.9%
Expense				
A10101 - Leg Board, Pers Serv	2,600.04	10,400.00	-7,799.96	25.0%
A10104 - Leg Board, Contr Exp	0.00	500.00	-500.00	0.0%
A11101 - Muni Court, Pers Serv				
A1110.11 - Justice Clerk	2,400.34	5,000.00	-2,599.66	48.0%
A1110.12 Muni Court PS-Other	0.00	12,730.00	-12,730.00	0.0%
A11101 - Muni Court, Pers Serv - Other	2,121.68			
Total A11101 - Muni Court, Pers Serv	4,522.02	17,730.00	-13,207.98	25.5%
A11104 - Muni Court, Contr Exp	920.22	4,000.00	-3,079.78	23.0%
A12004-Dues	0.00	2,000.00	-2,000.00	0.0%
A12201 - Supervisor, Pers Serv				
A1220.12 - Clerk	5,117.50	23,500.00	-18,382.50	21.8%
A122011 - Deputy	549.99	2,200.00	-1,650.01	25.0%
A12201 - Supervisor, Pers Serv - Other	1,875.00	7,500.00	-5,625.00	25.0%
Total A12201 - Supervisor, Pers Serv	7,542.49	33,200.00	-25,657.51	22.7%
A12204 - Supervisor, Contr Exp				
A1220.42 - Accounting	902.86			
A12204 - Supervisor, Contr Exp - Other	165.70	2,000.00	-1,834.30	8.3%
Total A12204 - Supervisor, Contr Exp	1,068.56	2,000.00	-931.44	53.4%
A13204 - Accounting Contractual	3,686.00	27,500.00	-23,814.00	13.4%
A13301 - Tax Collction Prs Serv	875.01	3,500.00	-2,624.99	25.0%
A13304 - Tax Collec - Cont Exp	702.88			
A13304 - Tax Collecton Cntr Exp	0.00	1,400.00	-1,400.00	0.0%
A13401 - Budget, Pers Serv	300.00	1,200.00	-900.00	25.0%
A13404 - Budget, Contr Exp	0.00	1,000.00	-1,000.00	0.0%
A13551 - Assessment, Pers Serv	4,564.50	18,258.00	-13,693.50	25.0%
A13554 - Assessment - Contr Exp	550.00			
A14101 - Clerk, Pers Serv				
A1410.1 - Deputy	1,300.00	4,500.00	-3,200.00	28.9%
A14101 - Clerk, Pers Serv - Other	650.00	7,800.00	-7,150.00	8.3%
Total A14101 - Clerk, Pers Serv	1,950.00	12,300.00	-10,350.00	15.9%

**Town of Germantown - General Fund
Profit & Loss Budget vs. Actual
January through March 2020**

	Jan - Mar 20	Budget	\$ Over Budget	% of Budget
A141011 Deputy Clerk	1,035.00			
A14104 - Clerk, Contr Exp	825.54	2,500.00	-1,674.46	33.0%
A14204 - Law, Contr Exp	6,158.34	45,000.00	-38,841.66	13.7%
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%
A16201 - Buildings, Pers Serv				
A1620.12 - Overtime	36.03	2,500.00	-2,463.97	1.4%
A1620.13 - Seasonal	0.00	0.00	0.00	0.0%
A16201 - Buildings, Pers Serv - Other	20,724.00	83,533.00	-62,809.00	24.8%
Total A16201 - Buildings, Pers Serv	20,760.03	86,033.00	-65,272.97	24.1%
A16202 - Buildings, Equip	0.00	2,000.00	-2,000.00	0.0%
A16204 - Buildings, Contr Exp				
A162041 - Utilities	741.08			
A16204 - Buildings, Contr Exp - Other	12,087.63	82,000.00	-69,912.37	14.7%
Total A16204 - Buildings, Contr Exp	12,828.71	82,000.00	-69,171.29	15.6%
A16802 - Data Proc Proc & Cap	0.00	0.00	0.00	0.0%
A16804 - Ctrl Data Pros Ctr Ex	517.50	2,800.00	-2,282.50	18.5%
A19104 - Unallctd Ins Cont Exp	0.00	36,000.00	-36,000.00	0.0%
A19204 - Muni Assn Dues Cnt Exp	800.00	800.00	0.00	100.0%
A31204 - Police, Contr Exp	5,034.80	12,000.00	-6,965.20	42.0%
A35101 - Cont Animals Pers Serv				
A351011 - DCO	1,125.00			
A35101 - Cont Animals Pers Serv - Other	0.00	4,500.00	-4,500.00	0.0%
Total 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				
A36201.1 - Safety Insp Clerk	1,125.00			
A36201 - Safety Insp, Pers Serv - Other	2,250.00	13,500.00	-11,250.00	16.7%
Total A36201 - Safety Insp, Pers Serv	3,375.00	13,500.00	-10,125.00	25.0%
A36202 - Safety Insp Equip	0.00	100.00	-100.00	0.0%
A36204 - Safety Insp, Contr Exp	83.99	250.00	-166.01	33.6%
A40201 - Registrar Pers Serv	125.01	500.00	-374.99	25.0%
A40204 - Registrar Contr	0.00	100.00	-100.00	0.0%
A50101 - Street Admin Pers Serv				
A50101D - Dep Super	0.00	1,500.00	-1,500.00	0.0%
A50101 - Street Admin Pers Serv - Other	13,733.28	59,511.00	-45,777.72	23.1%
Total A50101 - Street Admin Pers Serv	13,733.28	61,011.00	-47,277.72	22.5%
A50104 - Street Admin Contr Exp	0.00	0.00	0.00	0.0%
A51324 - Garage Contr Exp				
A513243 - Other	732.86			
A51324 - Garage Contr Exp - Other	4,193.04	15,000.00	-10,806.96	28.0%
Total A51324 - Garage Contr Exp	4,925.90	15,000.00	-10,074.10	32.8%
A65104 - Vets Service Contr Exp	250.00	250.00	0.00	100.0%
A71102 - Parks Equip	0.00	2,000.00	-2,000.00	0.0%
A71104 - Parks Contr Exp				
A711044 - Other	174.18	18,350.00	-18,175.82	0.9%
A71104 - Parks Contr Exp - Other	328.23	40,000.00	-39,671.77	0.8%
Total A71104 - Parks Contr Exp	502.41	58,350.00	-57,847.59	0.9%
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	8,000.00	-8,000.00	0.0%
A75101 - Historian Pers Serv	249.99	1,000.00	-750.01	25.0%
A75104 - Historian Contr Exp	154.86	1,000.00	-845.14	15.5%
A75201 - Histrcl Prop Pers Ser	0.00	4,000.00	-4,000.00	0.0%
A75204 - Histrcl Prop Cntr Exp	473.58			
A75504 - Celebrations Contr	50.00	14,000.00	-13,950.00	0.4%
A80101 - Zoning Pers Serv				
A801011 - Secretary	223.25	1,900.00	-1,676.75	11.8%
A80101 - Zoning Pers Serv - Other	0.00	1,500.00	-1,500.00	0.0%
Total A80101 - Zoning Pers Serv	223.25	3,400.00	-3,176.75	6.6%
A80104 - Zoning Contr Exp	228.02	1,800.00	-1,571.98	12.7%

**Town of Germantown - General Fund
Profit & Loss Budget vs. Actual
January through March 2020**

	Jan - Mar 20	Budget	\$ Over Budget	% of Budget
A80201 - Planning Pers Serv				
A802011 - Secretary	337.25	2,800.00	-2,462.75	12.0%
A80201 - Planning Pers Serv - Other	0.00	2,100.00	-2,100.00	0.0%
Total A80201 - Planning Pers Serv	337.25	4,900.00	-4,562.75	6.9%
A80204 - Planning Contr Exp	339.90	1,800.00	-1,460.10	18.9%
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%
A90105 - UPSEU - UNION DUES	518.45			
A90108 - Retirement	0.00	25,000.00	-25,000.00	0.0%
A90308 - Social Security	4,843.79	26,500.00	-21,656.21	18.3%
A90508 - Unemployment Ins	49.02			
A90608 - Hospital & Med Ins	4,650.18	9,100.00	-4,449.82	51.1%
A90898 - Other Emp Benefits				
A908983 - Other, Uniforms	348.32			
A90898 - Other Emp Benefits - Other	0.00	1,000.00	-1,000.00	0.0%
Total A90898 - Other Emp Benefits	348.32	1,000.00	-651.68	34.8%
A97856 - INSTALLMENT PUR DEBT P	53,442.87	52,000.00	1,442.87	102.8%
A97857 INSTALLMENT PUR DEB INT	11,352.78	13,000.00	-1,647.22	87.3%
Total Expense	178,624.49	769,682.00	-591,057.51	23.2%
Net Ordinary Income	66,808.24	0.00	66,808.24	100.0%
Net Income	66,808.24	0.00	66,808.24	100.0%

Town of Germantown - Highway Town-wide

04/02/20

Balance Sheet

Accrual Basis

As of March 31, 2020

	<u>Mar 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
DA202 Investment Account	859,237.11
Total Checking/Savings	859,237.11
Total Current Assets	859,237.11
TOTAL ASSETS	<u>859,237.11</u>
LIABILITIES & EQUITY	
Equity	
DA914 - Assnd Appropriated F.B.	137,190.00
DA917 - Unassigned F.B.	341,516.48
Unrestricted Net Assets	125,221.92
Net Income	255,308.71
Total Equity	859,237.11
TOTAL LIABILITIES & EQUITY	<u>859,237.11</u>

**Town of Germantown - Highway Town-wide
Profit & Loss Budget vs. Actual
January through March 2020**

04/03/20

Accrual Basis

	Jan - Mar 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
DA1001 - Real Property Taxes	359,435.00	359,435.00	0.00	100.0%
DA1120 - Sales Tax (frm County)	0.00	2,000.00	-2,000.00	0.0%
DA2401 - Interest & Earnings	2,076.19	12,000.00	-9,923.81	17.3%
DA2660 - Sale of Equipment/Fuel	0.00	3,500.00	-3,500.00	0.0%
DA2665 - Sales of Equipment	0.00	1,000.00	-1,000.00	0.0%
DA2705 - Miscellaneous	0.00	11,000.00	-11,000.00	0.0%
DA3501 - S/A CHIPS	0.00	45,000.00	-45,000.00	0.0%
DA9000 Appropriated	0.00	137,190.00	-137,190.00	0.0%
Total Income	361,511.19	571,125.00	-209,613.81	63.3%
Expense				
DA51101 - Maint Str Pers Serv				
DA5110.11 - Payroll	26,456.51			
DA5110.11S - Sick Pay	674.00			
DA5110.12 - Overtime	848.60			
DA51101 - Maint Str Pers Serv - Other	180.00	147,621.00	-147,441.00	0.1%
Total DA51101 - Maint Str Pers Serv	28,159.11	147,621.00	-119,461.89	19.1%
DA51104 - Maint Str Contr Exp				
DA5110.41d - Diesel	2,056.16			
DA5110.41g - Gas	631.13			
DA51104 - Maint Str Contr Exp - Other	4,767.66	145,000.00	-140,232.34	3.3%
Total DA51104 - Maint Str Contr Exp	7,454.95	145,000.00	-137,545.05	5.1%
DA51122 - Perm Imp Highway Equip	0.00	56,000.00	-56,000.00	0.0%
DA51302 - Machinery Equip	0.00	20,004.00	-20,004.00	0.0%
DA51304 - Machinery Contr Exp	5,278.99	39,000.00	-33,721.01	13.5%
DA51402 - Brush/Weeds Equip	0.00	1,500.00	-1,500.00	0.0%
DA51424 - Snow Removl Contr Exp	22,001.16	46,000.00	-23,998.84	47.8%
DA90108 - State Retirement	0.00	26,500.00	-26,500.00	0.0%
DA90308 - Social Security	2,154.15	13,500.00	-11,345.85	16.0%
DA90608 - Hospital & Medicl Ins	41,154.12	75,000.00	-33,845.88	54.9%
DA90898 - Othr Emp Benefits	0.00	1,000.00	-1,000.00	0.0%
Total Expense	106,202.48	571,125.00	-464,922.52	18.6%
Net Ordinary Income	255,308.71	0.00	255,308.71	100.0%
Net Income	255,308.71	0.00	255,308.71	100.0%

Town of Germantown - Sewer
Balance Sheet
As of March 31, 2020

	<u>Mar 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
SS200.1 Bill Payment	-7,598.95
SS202 - Investment Account	101,942.13
Total Checking/Savings	<u>94,343.18</u>
Total Current Assets	<u>94,343.18</u>
TOTAL ASSETS	<u>94,343.18</u>
LIABILITIES & EQUITY	
Equity	
SS915 - Assnd Unapprptd F.B.	111,988.78
Unrestricted Net Assets	-47,788.61
Net Income	30,143.01
Total Equity	<u>94,343.18</u>
TOTAL LIABILITIES & EQUITY	<u>94,343.18</u>

**Town of Germantown - Sewer
Profit & Loss Budget vs. Actual
January through March 2020**

	Jan - Mar 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
SS1001 - Property Taxes	27,914.98			
SS2120 - Sewer Rents	71,362.50	90,660.00	-19,297.50	78.7%
SS2122 - Sewer Charges	34,716.00	105,336.00	-70,620.00	33.0%
SS2128 - Interest & Penalties	1,881.00	150.00	1,731.00	1,254.0%
SS2401 - Interest & Earnings	253.63	1,200.00	-946.37	21.1%
SS2680 - Insurance Recoveries	800.00			
Total Income	136,928.11	197,346.00	-60,417.89	69.4%
Expense				
SS81104 - Sewer Admin Contr Exp	6,666.66	40,000.00	-33,333.34	16.7%
SS81304 - Swge Trt Dsp Cntr Exp				
SS8130.41 - Utilities	3,301.12			
SS8130.42 - Prof Service	0.00			
SS81304 - Swge Trt Dsp Cntr Exp - Other	3,309.69	63,966.00	-60,656.31	5.2%
Total SS81304 - Swge Trt Dsp Cntr Exp	6,610.81	63,966.00	-57,355.19	10.3%
SS97106 - Dbt Principle Ser Bnds	0.00	90,660.00	-90,660.00	0.0%
SS97107 - Debt Interest	0.00	2,720.00	-2,720.00	0.0%
Total Expense	13,277.47	197,346.00	-184,068.53	6.7%
Net Ordinary Income	123,650.64	0.00	123,650.64	100.0%
Net Income	123,650.64	0.00	123,650.64	100.0%

Town of Germantown - Lighting
Balance Sheet
As of March 31, 2020

	<u>Mar 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
SL202 - Investment	11,173.74
Total Checking/Savings	<u>11,173.74</u>
Total Current Assets	<u>11,173.74</u>
TOTAL ASSETS	<u><u>11,173.74</u></u>
LIABILITIES & EQUITY	
Equity	
SL915 - Assnd Unappropriated F.B.	12,643.78
Unrestricted Net Assets	-7,659.69
Net Income	6,189.65
Total Equity	<u>11,173.74</u>
TOTAL LIABILITIES & EQUITY	<u><u>11,173.74</u></u>

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04/03/20

Accrual Basis

Town of Germantown - Lighting
Profit & Loss Budget vs. Actual
January through March 2020

	<u>Jan - Mar 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
SL1001 - Real Property Taxes	6,600.07	6,600.00	0.07	100.0%
SL2401 - Interest & Earnings	22.91	100.00	-77.09	22.9%
Total Income	<u>6,622.98</u>	<u>6,700.00</u>	<u>-77.02</u>	<u>98.9%</u>
Expense				
SL51824 - Strt Lghting Cntr Exp	433.33	6,700.00	-6,266.67	6.5%
Total Expense	<u>433.33</u>	<u>6,700.00</u>	<u>-6,266.67</u>	<u>6.5%</u>
Net Ordinary Income	<u>6,189.65</u>	<u>0.00</u>	<u>6,189.65</u>	<u>100.0%</u>
Net Income	<u>6,189.65</u>	<u>0.00</u>	<u>6,189.65</u>	<u>100.0%</u>

Town of Germantown - Special Revenue Fund

Balance Sheet

As of March 31, 2020

	<u>Mar 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
CM200.2 - Parsonage	3,932.78
CM200.4 -Invest Act Celebration	18,587.20
CM200.5 - Eco Dev	27.33
Total Checking/Savings	<u>22,547.31</u>
Total Current Assets	<u>22,547.31</u>
TOTAL ASSETS	<u>22,547.31</u>
LIABILITIES & EQUITY	
Equity	
CM917 - Unappropriated Fund Bal	12,080.72
Retained Earnings	10,400.75
Net Income	65.84
Total Equity	<u>22,547.31</u>
TOTAL LIABILITIES & EQUITY	<u>22,547.31</u>

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Town of Germantown - Special Revenue Fund

Profit & Loss

04/02/20

January through March 2020

Accrual Basis

	<u>Jan - Mar 20</u>
Income	
CM2401 - Interest	65.84
Total Income	65.84
Expense	0.00
Net Income	<u>65.84</u>

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04/02/20

Accrual Basis

Town of Germantown - Capital Fund

Balance Sheet

As of March 31, 2020

	<u>Mar 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
H200.1 - Bill Payment	28.20
H200.2 - Invest Acc - Sidewalk	53,835.47
H222 - WWTP BAN	133,160.32
H235 - Reserves	111,830.75
Total Checking/Savings	<u>298,854.74</u>
Total Current Assets	<u>298,854.74</u>
TOTAL ASSETS	<u><u>298,854.74</u></u>
LIABILITIES & EQUITY	
Equity	
H803 - Capital Reserve - I	100.00
H804 - Capital Reserve - II	53,756.00
H805 - Lorenze Reserve	920.00
H807 - Cemetary Reserve	-6,184.00
H808 - Highway Reserve	61,287.00
H809 - Cheviot Cemetary	1,600.00
H914 - Fund Balance	-46,189.40
Retained Earnings	241,843.14
Net Income	-8,278.00
Total Equity	<u>298,854.74</u>
TOTAL LIABILITIES & EQUITY	<u><u>298,854.74</u></u>

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04/02/20

Accrual Basis

Town of Germantown - Capital Fund

Profit & Loss

January through March 2020

	<u>Jan - Mar 20</u>
Income	
H1000 - EFC Reimbursement	352,334.27
H2401 - Interest	906.00
Total Income	<u>353,240.27</u>
Expense	
H81302 Sewage Treatment Disp	352,334.27
H89892 - Mis Home & Comm Serv.	9,184.00
Total Expense	<u>361,518.27</u>
Net Income	<u><u>-8,278.00</u></u>