

Town of Germantown - General Fund

Balance Sheet

02/08/21

As of January 31, 2021

Accrual Basis

	<u>Jan 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
A200.1 - Bill Payment	4,628.38
A202 Investment Account	1,031,015.01
A235 - Restricted Cash	28,270.25
A236 - Restricted Cemetery Gift	18,169.75
A237 - Restricted GEDA	540.03
A238 - Restricted Waterfront	1,923.88
A239 - Restricted Cora Escrow	500.39
Total Checking/Savings	<u>1,085,047.69</u>
Accounts Receivable	
A391 - Due From Other Funds	27,914.98
A440 - Due Frm Othr Governments	115,987.13
Total Accounts Receivable	<u>143,902.11</u>
Total Current Assets	<u>1,228,949.80</u>
TOTAL ASSETS	<u>1,228,949.80</u>
LIABILITIES & EQUITY	
Equity	
A899 - Other Restricted F.B.	49,898.60
A914 - Assnd Appropriated F.B.	29,084.00
A917 - Unassigned Fund Balance	753,911.98
Retained Earnings	424,013.76
Net Income	-27,958.54
Total Equity	<u>1,228,949.80</u>
TOTAL LIABILITIES & EQUITY	<u>1,228,949.80</u>

Town of Germantown - General Fund Profit & Loss Budget vs. Actual January 2021

	Jan 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
A1001 - Real Property Taxes	0.00	220,700.00	-220,700.00	0.0%
A1120 - Sales Tax	0.00	305,000.00	-305,000.00	0.0%
A1170 - Franchises	0.00	10,000.00	-10,000.00	0.0%
A1255 - Clerk Fees	0.00	250.00	-250.00	0.0%
A1550 - Dog Control Fees	0.00	50.00	-50.00	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%
A2070 - Contributions, Private	0.00	100.00	-100.00	0.0%
A2110 - Zoning Fees	0.00	500.00	-500.00	0.0%
A2130 - Solid Waste Charges	0.00	100.00	-100.00	0.0%
A2350 - Youth Rec Services	0.00	100.00	-100.00	0.0%
A2389 - Misc Rev, Othr Govts	0.00	100.00	-100.00	0.0%
A2401 - Interest & Earnings	138.65	7,500.00	-7,361.35	1.8%
A2544 - Dog License	0.00	500.00	-500.00	0.0%
A2545 - Cert of Occupancy	0.00	500.00	-500.00	0.0%
A2555 - Blding Alteration Permt	0.00	15,000.00	-15,000.00	0.0%
A2610 - Fines & Forfeited Bail	0.00	24,000.00	-24,000.00	0.0%
A2655 - Minor Sales	0.00	500.00	-500.00	0.0%
A2665 - Sales of Equipment	0.00	500.00	-500.00	0.0%
A2705 - Gifts & Donations	0.00	500.00	-500.00	0.0%
A2770 - Unclassified	0.00	2,500.00	-2,500.00	0.0%
A2771 - Special Events	0.00	175.00	-175.00	0.0%
A3005 - St Aid, Mortgage Tax	0.00	40,000.00	-40,000.00	0.0%
A3989 - St Aid, Othr H & C Serv	0.00	8,000.00	-8,000.00	0.0%
A9000 - Appropriated	0.00	29,084.00	-29,084.00	0.0%
Total Income	138.65	689,809.00	-689,670.35	0.0%
Expense				
A10101 - Leg Board, Pers Serv	866.68	10,400.00	-9,533.32	8.3%
A10104 - Leg Board, Contr Exp	0.00	250.00	-250.00	0.0%
A11101 - Muni Court, Pers Serv				
A1110.11 - Justice Clerk	315.00	5,000.00	-4,685.00	6.3%
A1110.12 Muni Court PS-Other	0.00	12,730.00	-12,730.00	0.0%
A11101 - Muni Court, Pers Serv - Other	1,060.84			
Total A11101 - Muni Court, Pers Serv	1,375.84	17,730.00	-16,354.16	7.8%
A11104 - Muni Court, Contr Exp	144.00	3,000.00	-2,856.00	4.8%
A12004-Dues	0.00	2,000.00	-2,000.00	0.0%
A12201 - Supervisor, Pers Serv				
A1220.12 - Clerk	1,104.00	18,500.00	-17,396.00	6.0%
A122011 - Deputy	183.33	2,200.00	-2,016.67	8.3%
A12201 - Supervisor, Pers Serv - Other	625.00	7,500.00	-6,875.00	8.3%
Total A12201 - Supervisor, Pers Serv	1,912.33	28,200.00	-26,287.67	6.8%
A12204 - Supervisor, Contr Exp	0.00	1,500.00	-1,500.00	0.0%
A13204 - Accounting Contractual	35.00	23,500.00	-23,465.00	0.1%
A13301 - Tax Collection Prs Serv	291.67	3,500.00	-3,208.33	8.3%
A13304 - Tax Collec - Contr Exp	650.00			
A13304 - Tax Collecton Cntr Exp	0.00	1,400.00	-1,400.00	0.0%
A13401 - Budget, Pers Serv	100.00	1,200.00	-1,100.00	8.3%
A13551 - Assessment, Pers Serv	1,521.50	18,258.00	-16,736.50	8.3%
A13554 - Assessment - Contr Exp	0.00	8,000.00	-8,000.00	0.0%
A14101 - Clerk, Pers Serv	650.00	7,800.00	-7,150.00	8.3%
A141011 Deputy Clerk	240.00	2,500.00	-2,260.00	9.6%
A14104 - Clerk, Contr Exp	0.00	2,000.00	-2,000.00	0.0%
A14204 - Law, Contr Exp	1,791.67	32,000.00	-30,208.33	5.6%
A14404 - Engineer, Contr Exp	0.00	4,500.00	-4,500.00	0.0%
A14504 - Elections, Contr Exp	0.00	300.00	-300.00	0.0%
A16201 - Buildings, Pers Serv				
A1620.11 - COMP	644.49			
A1620.11 - Maint Super	2,608.36			
a1620.11L - Longevity	284.80			
a1620.11S - Sick	3,342.40			
a1620.11V - Vacation	89.55			
A1620.12 - Overtime	0.00	2,000.00	-2,000.00	0.0%
A16201 - Buildings, Pers Serv - Other	0.00	84,865.00	-84,865.00	0.0%
Total A16201 - Buildings, Pers Serv	6,969.60	86,865.00	-79,895.40	8.0%
A16202 - Buildings, Equip	0.00	1,600.00	-1,600.00	0.0%

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02/08/21

Accrual Basis

Town of Germantown - General Fund Profit & Loss Budget vs. Actual January 2021

	Jan 21	Budget	\$ Over Budget	% of Budget
A16204 - Buildings, Contr Exp				
A162041 - Utilities	0.00	7,000.00	-7,000.00	0.0%
A16204 - Buildings, Contr Exp - Other	1,507.79	39,000.00	-37,492.21	3.9%
Total A16204 - Buildings, Contr Exp	1,507.79	46,000.00	-44,492.21	3.3%
A19104 - Unallcted Ins Contr Exp	0.00	30,500.00	-30,500.00	0.0%
A19204 - Muni Assn Dues Cnt Exp	800.00	800.00	0.00	100.0%
A31204 - Police, Contr Exp	0.00	24,000.00	-24,000.00	0.0%
A35101 - Cont Animals Pers Serv				
A351011 - DCO	375.00			
A35101 - Cont Animals Pers Serv - Other	0.00	4,500.00	-4,500.00	0.0%
Total A35101 - Cont Animals Pers Serv	375.00	4,500.00	-4,125.00	8.3%
A35104 - Cont Animals Contr Exp	0.00	960.00	-960.00	0.0%
A36201 - Safety Insp, Pers Serv	1,333.33	16,000.00	-14,666.67	8.3%
A36202 - Safety Insp Equip	0.00	100.00	-100.00	0.0%
A36204 - Safety Insp, Contr Exp	0.00	250.00	-250.00	0.0%
A40201 - Registrar Pers Serv	41.70	500.00	-458.30	8.3%
A40204 - Registrar Contr	0.00	100.00	-100.00	0.0%
A50101 - Street Admin Pers Serv				
A50101D - Dep Super	0.00	2,250.00	-2,250.00	0.0%
A50101 - Street Admin Pers Serv - Other	4,730.76	61,500.00	-56,769.24	7.7%
Total A50101 - Street Admin Pers Serv	4,730.76	63,750.00	-59,019.24	7.4%
A51324 - Garage Contr Exp	639.45	12,000.00	-11,360.55	5.3%
A65104 - Vets Service Contr Exp	0.00	500.00	-500.00	0.0%
A71102 - Parks Equip	0.00	1,500.00	-1,500.00	0.0%
A71104 - Parks Contr Exp				
A711041 - Lake Maintenance	0.00	5,000.00	-5,000.00	0.0%
A711042 - Athletic Fields	0.00	4,500.00	-4,500.00	0.0%
A711044 - Other	0.00	10,000.00	-10,000.00	0.0%
A71104 - Parks Contr Exp - Other	97.11	21,000.00	-20,902.89	0.5%
Total A71104 - Parks Contr Exp	97.11	40,500.00	-40,402.89	0.2%
A71404 - Playgr & Rec Contr Exp	0.00	1,000.00	-1,000.00	0.0%
A73101 - Youth Prog Pers Serv	0.00	32,500.00	-32,500.00	0.0%
A73104 - Youth Prog Contr Exp	0.00	6,000.00	-6,000.00	0.0%
A75101 - Historian Pers Serv	83.33	1,000.00	-916.67	8.3%
A75104 - Historian Contr Exp	51.62	800.00	-748.38	6.5%
A75204 - Histrcl Prop Cntr Exp	40.97	3,200.00	-3,159.03	1.3%
A75504 - Celebrations Contr	0.00	10,000.00	-10,000.00	0.0%
A80101 - Zoning Pers Serv				
A801011 - Secretary	9.50	1,500.00	-1,490.50	0.6%
A80101 - Zoning Pers Serv - Other	0.00	1,500.00	-1,500.00	0.0%
Total A80101 - Zoning Pers Serv	9.50	3,000.00	-2,990.50	0.3%
A80104 - Zoning Contr Exp	0.00	1,400.00	-1,400.00	0.0%
A80201 - Planning Pers Serv				
A802011 - Secretary	0.00	1,500.00	-1,500.00	0.0%
A80201 - Planning Pers Serv - Other	0.00	1,800.00	-1,800.00	0.0%
Total A80201 - Planning Pers Serv	0.00	3,300.00	-3,300.00	0.0%
A80204 - Planning Contr Exp	270.00	1,400.00	-1,130.00	19.3%
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	25,000.00	-25,000.00	0.0%
A90308 - Social Security	1,568.34	21,500.00	-19,931.66	7.3%
A90508 - Unemployment Ins	0.00	2,000.00	-2,000.00	0.0%
A90608 - Hospital & Med Ins	0.00	9,301.00	-9,301.00	0.0%
A90898 - Other Emp Benefits				
A908983 - Other, Uniforms	0.00	3,600.00	-3,600.00	0.0%
Total A90898 - Other Emp Benefits	0.00	3,600.00	-3,600.00	0.0%

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02/08/21

Accrual Basis

**Town of Germantown - General Fund
Profit & Loss Budget vs. Actual
January 2021**

	<u>Jan 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
A97856 - INSTALLMENT PUR DEBT P	0.00	53,445.00	-53,445.00	0.0%
A97857 INSTALLMENT PUR DEB INT	0.00	11,500.00	-11,500.00	0.0%
Total Expense	28,097.19	689,809.00	-661,711.81	4.1%
Net Ordinary Income	-27,958.54	0.00	-27,958.54	100.0%
Net Income	-27,958.54	0.00	-27,958.54	100.0%

Town of Germantown - Highway Town-wide
Balance Sheet
As of January 31, 2021

	<u>Jan 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
DA200.1 - Bill Payment	-13,699.25
DA202 Investment Account	601,024.37
Total Checking/Savings	<u>587,325.12</u>
Total Current Assets	<u>587,325.12</u>
TOTAL ASSETS	<u>587,325.12</u>
LIABILITIES & EQUITY	
Equity	
DA914 - Assnd Appropriated F.B.	27,869.00
DA917 - Unassigned F.B.	576,059.40
Unrestricted Net Assets	39,786.67
Net Income	-56,389.95
Total Equity	<u>587,325.12</u>
TOTAL LIABILITIES & EQUITY	<u>587,325.12</u>

**Town of Germantown - Highway Town-wide
Profit & Loss Budget vs. Actual
January 2021**

	Jan 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
DA1001 - Real Property Taxes	0.00	359,435.00	-359,435.00	0.0%
DA1120 - Sales Tax (frm County)	0.00	2,000.00	-2,000.00	0.0%
DA2401 - Interest & Earnings	83.65	8,000.00	-7,916.35	1.0%
DA2660 - Sale of Equipment/Fuel	0.00	2,000.00	-2,000.00	0.0%
DA2665 - Sales of Equipment	0.00	20,000.00	-20,000.00	0.0%
DA2705 - Miscellaneous	0.00	1,000.00	-1,000.00	0.0%
DA3501 - S/A CHIPS	0.00	56,000.00	-56,000.00	0.0%
DA9000 Appropriated	0.00	27,869.00	-27,869.00	0.0%
Total Income	83.65	476,304.00	-476,220.35	0.0%
Expense				
DA51101 - Maint Str Pers Serv				
DA5110.11 - Payroll	5,151.52			
DA5110.11L - LONGEVITY	156.80			
DA5110.11M - Meal Allowance	180.00			
DA5110.11S - Sick Pay	664.02			
DA5110.11V - VACATION	34.06			
DA5110.12 - Overtime	779.23	8,500.00	-7,720.77	9.2%
DA51101 - Maint Str Pers Serv - Other	0.00	96,000.00	-96,000.00	0.0%
Total DA51101 - Maint Str Pers Serv	6,965.63	104,500.00	-97,534.37	6.7%
DA51104 - Maint Str Contr Exp	10.50	115,000.00	-114,989.50	0.0%
DA51122 - Perm Imp Highway Equip	47,518.88	56,000.00	-8,481.12	84.9%
DA51302 - Machinery Equip	0.00	20,004.00	-20,004.00	0.0%
DA51304 - Machinery Contr Exp	1,445.72	30,000.00	-28,554.28	4.8%
DA51402 - Brush/Weeds Equip	0.00	1,500.00	-1,500.00	0.0%
DA51424 - Snow Removl Contr Exp	0.00	46,000.00	-46,000.00	0.0%
DA90108 - State Retirement	0.00	26,500.00	-26,500.00	0.0%
DA90308 - Social Security	532.87	12,000.00	-11,467.13	4.4%
DA90608 - Hospital & Medici Ins	0.00	63,800.00	-63,800.00	0.0%
DA90898 - Othr Emp Benefits	0.00	1,000.00	-1,000.00	0.0%
Total Expense	56,473.60	476,304.00	-419,830.40	11.9%
Net Ordinary Income	-56,389.95	0.00	-56,389.95	100.0%
Net Income	-56,389.95	0.00	-56,389.95	100.0%

Town of Germantown - Sewer
Balance Sheet
As of January 31, 2021

	<u>Jan 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
SS200.1 Bill Payment	-1,692.59
SS202 - Investment Account	205,182.96
Total Checking/Savings	<u>203,490.37</u>
Total Current Assets	<u>203,490.37</u>
TOTAL ASSETS	<u><u>203,490.37</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
SS630 - Due to General Fund	27,914.98
Total Other Current Liabilities	<u>27,914.98</u>
Total Current Liabilities	<u>27,914.98</u>
Total Liabilities	27,914.98
Equity	
SS915 - Assnd Unapprptd F.B.	70,140.17
Unrestricted Net Assets	110,460.34
Net Income	-5,025.12
Total Equity	<u>175,575.39</u>
TOTAL LIABILITIES & EQUITY	<u><u>203,490.37</u></u>

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02/08/21

Accrual Basis

**Town of Germantown - Sewer
Profit & Loss Budget vs. Actual
January 2021**

	Jan 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
SS2120 - Sewer Rents	0.00	93,500.00	-93,500.00	0.0%
SS2122 - Sewer Charges	0.00	107,850.00	-107,850.00	0.0%
SS2128 - Interest & Penalties	0.00	150.00	-150.00	0.0%
SS2401 - Interest & Earnings	26.22	1,200.00	-1,173.78	2.2%
Total Income	26.22	202,700.00	-202,673.78	0.0%
Expense				
SS81104 - Sewer Admin Contr Exp	3,333.33	40,000.00	-36,666.67	8.3%
SS81304 - Swge Trt Dsp Cntr Exp				
SS8130.41 - Utilities	1,530.60	14,000.00	-12,469.40	10.9%
SS8130.42 - Prof Service	0.00	500.00	-500.00	0.0%
SS81304 - Swge Trt Dsp Cntr Exp - Other	187.41	54,470.00	-54,282.59	0.3%
Total SS81304 - Swge Trt Dsp Cntr Exp	1,718.01	68,970.00	-67,251.99	2.5%
SS97106 - Dbt Principle Ser Bnds	0.00	91,010.00	-91,010.00	0.0%
SS97107 - Debt Interest	0.00	2,720.00	-2,720.00	0.0%
Total Expense	5,051.34	202,700.00	-197,648.66	2.5%
Net Ordinary Income	-5,025.12	0.00	-5,025.12	100.0%
Net Income	-5,025.12	0.00	-5,025.12	100.0%

Town of Germantown - Lighting
Balance Sheet
As of January 31, 2021

	<u>Jan 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
SL202 - Investment	6,884.60
Total Checking/Savings	<u>6,884.60</u>
Total Current Assets	<u>6,884.60</u>
TOTAL ASSETS	<u>6,884.60</u>
LIABILITIES & EQUITY	
Equity	
SL915 - Assnd Unapproped F.B.	4,984.09
Unrestricted Net Assets	2,332.86
Net Income	<u>-432.35</u>
Total Equity	<u>6,884.60</u>
TOTAL LIABILITIES & EQUITY	<u>6,884.60</u>

**Town of Germantown - Lighting
 Profit & Loss Budget vs. Actual
 January 2021**

	<u>Jan 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
SL1001 - Real Property Taxes	0.00	6,600.00	-6,600.00	0.0%
SL2401 - Interest & Earnings	0.92	100.00	-99.08	0.9%
Total Income	<u>0.92</u>	<u>6,700.00</u>	<u>-6,699.08</u>	<u>0.0%</u>
Expense				
SL51824 - Strt Lghting Cntr Exp	433.27	6,700.00	-6,266.73	6.5%
Total Expense	<u>433.27</u>	<u>6,700.00</u>	<u>-6,266.73</u>	<u>6.5%</u>
Net Ordinary Income	<u>-432.35</u>	<u>0.00</u>	<u>-432.35</u>	<u>100.0%</u>
Net Income	<u><u>-432.35</u></u>	<u><u>0.00</u></u>	<u><u>-432.35</u></u>	<u><u>100.0%</u></u>

Town of Germantown - Special Revenue Fund
Balance Sheet
As of January 31, 2021

	<u>Jan 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
CM200.2 - Parsonage	3,993.90
CM200.4 - Invest Act Celebration	18,644.41
CM200.5 - Eco Dev	27.41
Total Checking/Savings	<u>22,665.72</u>
Total Current Assets	<u>22,665.72</u>
TOTAL ASSETS	<u><u>22,665.72</u></u>
LIABILITIES & EQUITY	
Equity	
CM917 - Unappropriated Fund Bal	22,663.35
Net Income	2.37
Total Equity	<u>22,665.72</u>
TOTAL LIABILITIES & EQUITY	<u><u>22,665.72</u></u>

Town of Germantown - Special Revenue Fund
Profit & Loss
January 2021

	<u>Jan 21</u>
Income	
CM2401 - Interest	<u>2.37</u>
Total Income	2.37
Expense	<u>0.00</u>
Net Income	<u><u>2.37</u></u>

Town of Germantown - Capital Fund
Balance Sheet
As of January 31, 2021

	<u>Jan 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
H200.1 - Bill Payment	28.36
H200.2 - Invest Acc - Sidewalk	54,000.74
H222 - WWTP BAN	20.79
H235 - Reserves	102,734.85
Total Checking/Savings	<u>156,784.74</u>
Total Current Assets	<u>156,784.74</u>
TOTAL ASSETS	<u><u>156,784.74</u></u>
LIABILITIES & EQUITY	
Equity	
H803 - Capital Reserve - I	9,149.74
H804 - Capital Reserve - II	53,993.99
H805 - Lorenze Reserve	920.00
H808 - Highway Reserve	100,202.01
H809 - Cheviot Cemetary	1,600.00
H914 - Fund Balance	141,267.00
Retained Earnings	-150,367.64
Net Income	19.64
Total Equity	<u>156,784.74</u>
TOTAL LIABILITIES & EQUITY	<u><u>156,784.74</u></u>

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02/08/21
Accrual Basis

Town of Germantown - Capital Fund
Profit & Loss
January 2021

	<u>Jan 21</u>
Income	
H2401 - Interest	<u>19.64</u>
Total Income	19.64
Expense	<u>0.00</u>
Net Income	<u><u>19.64</u></u>

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Accrual Basis

**Town of Germantown Custodial
Balance Sheet
As of January 31, 2021**

	<u>Jan 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
TC230 Cash Restricted - \$ Gen	32,170.95
Total Checking/Savings	<u>32,170.95</u>
Total Current Assets	<u>32,170.95</u>
TOTAL ASSETS	<u>32,170.95</u>
LIABILITIES & EQUITY	
Equity	
TC923 Net Assets - Rest for Oth	32,170.68
Net Income	0.27
Total Equity	<u>32,170.95</u>
TOTAL LIABILITIES & EQUITY	<u>32,170.95</u>

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02/08/21

Accrual Basis

**Town of Germantown Custodial
Profit & Loss
January 2021**

	<u>Jan 21</u>
Ordinary Income/Expense	
Income	
TC2401 Interest and Earnings	<u>0.27</u>
Total Income	<u>0.27</u>
Net Ordinary Income	<u>0.27</u>
Net Income	<u><u>0.27</u></u>