

Town of Germantown - General Fund  
**Balance Sheet**  
As of June 30, 2018

	<u>Jun 30, 18</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
A200 - Cash	18,462.42
A200.1 - Bill Payment	-65,972.98
A201 Money Market	506,937.41
A230 - Restricted Cash	27,530.77
<b>Total Checking/Savings</b>	<u>486,957.62</u>
<b>Accounts Receivable</b>	
A380 - Accounts Receivable	727.20
A391 - Due From Other Funds	2,062.81
A440 - Due Frm Othr Governments	94,872.19
<b>Total Accounts Receivable</b>	<u>97,662.20</u>
<b>Total Current Assets</b>	<u>584,619.82</u>
<b>TOTAL ASSETS</b>	<b><u>584,619.82</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
A630 - Due To Other Funds	13,548.38
<b>Total Accounts Payable</b>	<u>13,548.38</u>
<b>Total Current Liabilities</b>	<u>13,548.38</u>
<b>Total Liabilities</b>	13,548.38
<b>Equity</b>	
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	87,437.97
<b>Total Equity</b>	<u>571,071.44</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>584,619.82</u></b>

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

07/03/18

January through June 2018

Accrual Basis

	Jan - Jun 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	89,301.00	242,050.00	-152,749.00	36.9%
A1170 - Franchises	10,057.37	9,500.00	557.37	105.9%
A1255 - Clerk Fees	4,776.40	500.00	4,276.40	955.3%
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	18,810.00	36,000.00	-17,190.00	52.3%
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	15.00	12,000.00	-11,985.00	0.1%
A2401 - Interest & Earnings	641.03	3,000.00	-2,358.97	21.4%
A2410 - Rental of Real Property	343.00			
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	400.00	150.00	250.00	266.7%
A2610 - Fines & Forfeited Bail	6,206.21	10,000.00	-3,793.79	62.1%
A2655 - Minor Sales	0.00	500.00	-500.00	0.0%
A2701 - Refunds of PY Exp	140.00			
A2705 - Gifts & Donations	265.00			
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	26,849.19	43,260.00	-16,410.81	62.1%
A9000 - Appropriated	0.00	90,928.00	-90,928.00	0.0%
<b>Total Income</b>	<b>371,008.59</b>	<b>689,092.00</b>	<b>-318,083.41</b>	<b>53.8%</b>
<b>Expense</b>				
A10101 - Leg Board, Pers Serv	5,200.08	10,400.00	-5,199.92	50.0%
A10104 - Leg Board, Contr Exp	98.60	2,500.00	-2,401.40	3.9%
A11101 - Muni Court, Pers Serv				
A111011 - Justice Clerk	1,849.50	3,860.00	-2,010.50	47.9%
A11101 - Muni Court, Pers Serv - Other	6,686.50	12,240.00	-5,553.50	54.6%
<b>Total A11101 - Muni Court, Pers Serv</b>	<b>8,536.00</b>	<b>16,100.00</b>	<b>-7,564.00</b>	<b>53.0%</b>
A11104 - Muni Court, Contr Exp	1,728.94	3,000.00	-1,271.06	57.6%
A12201 - Supervisor, Pers Serv				
A1220.12 - Clerk	7,159.46			
A122011 - Deputy	1,711.65			
A12201 - Supervisor, Pers Serv - Other	6,190.08	41,236.00	-35,045.92	15.0%
<b>Total A12201 - Supervisor, Pers Serv</b>	<b>15,061.19</b>	<b>41,236.00</b>	<b>-26,174.81</b>	<b>36.5%</b>
A12204 - Supervisor, Contr Exp				
A122041 - Supervisor	205.50			
A12204 - Supervisor, Contr Exp - Other	594.75	2,000.00	-1,405.25	29.7%
<b>Total A12204 - Supervisor, Contr Exp</b>	<b>800.25</b>	<b>2,000.00</b>	<b>-1,199.75</b>	<b>40.0%</b>
A13204 - Accounting Contractual	7,490.69	30,000.00	-22,509.31	25.0%
A13301 - Tax Collection Prs Serv	3,000.00	3,900.00	-900.00	76.9%
A13304 - Tax Collec - Cont Exp	250.00			
A13304 - Tax Collec Cntr Exp	0.00	1,200.00	-1,200.00	0.0%
A13401 - Budget, Pers Serv	500.00	1,200.00	-700.00	41.7%
A13404 - Budget, Contr Exp	0.00	50.00	-50.00	0.0%
A13551 - Assessment, Pers Serv	9,129.00	18,258.00	-9,129.00	50.0%
A13554 - Assessment - Contr Exp	369.48	200.00	169.48	184.7%
A14101 - Clerk, Pers Serv	3,750.00	13,500.00	-9,750.00	27.8%
A141011 Deputy Clerk	2,560.00			
A14104 - Clerk, Contr Exp	1,401.13	2,000.00	-598.87	70.1%
A14204 - Law, Contr Exp	11,691.00	40,000.00	-28,309.00	29.2%
A14204 Attorney	3,500.00			
A14404 - Engineer, Contr Exp	611.00	6,000.00	-5,389.00	10.2%
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%

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

	Jan - Jun 18	Budget	\$ Over Budget	% of Budget
<b>A16201 - Buildings, Pers Serv</b>				
A1620.11 - Maint Super	2,700.80			
A1620.12 - Overtime	493.74			
A1620.13 - Seasonal	78.00			
A16201 - Buildings, Pers Serv - Other	15,828.00			
<b>Total A16201 - Buildings, Pers Serv</b>	19,100.54			
<b>A16202 - Buildings, Equip</b>	0.00	2,000.00	-2,000.00	0.0%
<b>A16204 - Buildings, Contr Exp</b>				
A162041 - Utilities	1,653.83			
A16204 - Buildings, Contr Exp - Other	19,491.11	37,000.00	-17,508.89	52.7%
<b>Total A16204 - Buildings, Contr Exp</b>	21,144.94	37,000.00	-15,855.06	57.1%
<b>A16802 - Data Proc Proc &amp; Cap</b>	0.00	2,000.00	-2,000.00	0.0%
<b>A16804 - Ctrl Data Pros Ctr Ex</b>	1,634.99	2,800.00	-1,165.01	58.4%
<b>A19104 - Unallcted Ins Cont Exp</b>	1,279.08	33,600.00	-32,320.92	3.8%
<b>A19204 - Muni Assn Dues Cnt Exp</b>	800.00			
<b>A19204 - Munic Assn Due Ctr Ex</b>	0.00	800.00	-800.00	0.0%
<b>A31201 - Police, Pers Serv</b>	2,405.50	19,500.00	-17,094.50	12.3%
<b>A31202 - Police, Equip</b>	0.00	3,900.00	-3,900.00	0.0%
<b>A31204 - Police, Contr Exp</b>	2,254.80	6,000.00	-3,745.20	37.6%
<b>A35101 - Cont Animals Pers Serv</b>				
A351011 - DCO	1,875.00			
A35101 - Cont Animals Pers Serv - Other	375.00	4,500.00	-4,125.00	8.3%
<b>Total A35101 - Cont Animals Pers Serv</b>	2,250.00	4,500.00	-2,250.00	50.0%
<b>A35104 - Cont Animals Contr Exp</b>	0.00	1,200.00	-1,200.00	0.0%
<b>A36104 - Exam Boards, Contr Exp</b>	600.00	1,000.00	-400.00	60.0%
<b>A36201 - Safety Insp, Pers Serv</b>				
A36201.1 - Safety Insp Clerk	792.00	2,000.00	-1,208.00	39.6%
A362011 - Safety Inspection Cle	36.00			
A36201 - Safety Insp, Pers Serv - Other	8,553.04	10,487.74	-1,934.70	81.6%
<b>Total A36201 - Safety Insp, Pers Serv</b>	9,381.04	12,487.74	-3,106.70	75.1%
<b>A36202 - Safety Insp Equip</b>	0.00	258.00	-258.00	0.0%
<b>A36204 - Safety Insp, Contr Exp</b>	646.48	500.00	146.48	129.3%
<b>A50101 - Street Admin Pers Serv</b>	29,106.65	58,344.00	-29,237.35	49.9%
<b>A50104 - Street Admin Contr Exp</b>	160.00	1,500.00	-1,340.00	10.7%
<b>A51324 - Garage Contr Exp</b>				
A513241 - Utilities	767.16			
A51324 - Garage Contr Exp - Other	9,610.25	15,000.00	-5,389.75	64.1%
<b>Total A51324 - Garage Contr Exp</b>	10,377.41	15,000.00	-4,622.59	69.2%
<b>A65104 - Vets Service Contr Exp</b>	500.00	500.00	0.00	100.0%
<b>A71102 - Parks Equip</b>	0.00	2,000.00	-2,000.00	0.0%
<b>A71104 - Parks Contr Exp</b>				
A711041 - Lake Maintenance	2,674.97			
A71104 - Parks Contr Exp - Other	2,205.08	30,500.00	-28,294.92	7.2%
<b>Total A71104 - Parks Contr Exp</b>	4,880.05	30,500.00	-25,619.95	16.0%
<b>A71404 - Playgr &amp; Rec Contr Exp</b>	0.00	1,100.00	-1,100.00	0.0%
<b>A73101 - Youth Prog Pers Serv</b>	0.00	32,500.00	-32,500.00	0.0%
<b>A73104 - Youth Prog Contr Exp</b>	1,043.35	20,912.26	-19,868.91	5.0%
<b>A75101 - Historian Pers Serv</b>	499.98	2,000.00	-1,500.02	25.0%
<b>A75104 - Historian Contr Exp</b>	3,254.11	1,500.00	1,754.11	216.9%
<b>A75204 - Histrcal Prop Cntr Exp</b>	582.53	5,000.00	-4,417.47	11.7%
<b>A75504 - Celebrations Contr</b>	9,780.73	14,000.00	-4,219.27	69.9%
<b>A80101 - Zoning Pers Serv</b>				
A801011 - Secretary	337.50			
A80101 - Zoning Pers Serv - Other	181.33	5,000.00	-4,818.67	3.6%
<b>Total A80101 - Zoning Pers Serv</b>	518.83	5,000.00	-4,481.17	10.4%
<b>A80104 - Zoning Contr Exp</b>	36,009.48	2,000.00	34,009.48	1,800.5%

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

	Jan - Jun 18	Budget	\$ Over Budget	% of Budget
A80201 - Planning Pers Serv				
A802011 - Secretary	1,354.50			
A80201 - Planning Pers Serv - Other	388.33	5,600.00	-5,211.67	6.9%
<b>Total A80201 - Planning Pers Serv</b>	<b>1,742.83</b>	<b>5,600.00</b>	<b>-3,857.17</b>	<b>31.1%</b>
A80204 - Planning Contr Exp	523.86	2,000.00	-1,476.14	26.2%
A81604 - Garbage Contr Exp	544.63	1,200.00	-655.37	45.4%
A88104 - Cemeteries Contr Exp	0.00	200.00	-200.00	0.0%
A90105 - UPSEU - UNION DUES	486.38			
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	8,646.28	22,550.00	-13,903.72	38.3%
A90608 - Hospital & Med Ins	8,250.56	10,355.00	-2,104.44	79.7%
A90898 - Other Emp Benefits				
A908983 - Other, Uniforms	989.41			
A90898 - Other Emp Benefits - Other	0.00	1,000.00	-1,000.00	0.0%
<b>Total A90898 - Other Emp Benefits</b>	<b>989.41</b>	<b>1,000.00</b>	<b>-10.59</b>	<b>98.9%</b>
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				
Outside Contract Services	28,498.82			
<b>Total Contract Services</b>	<b>28,498.82</b>			
<b>Total Expense</b>	<b>283,570.62</b>	<b>689,092.00</b>	<b>-405,521.38</b>	<b>41.2%</b>
<b>Net Ordinary Income</b>	<b>87,437.97</b>	<b>0.00</b>	<b>87,437.97</b>	<b>100.0%</b>
<b>Net Income</b>	<b>87,437.97</b>	<b>0.00</b>	<b>87,437.97</b>	<b>100.0%</b>

Town of Germantown - Sewer  
**Balance Sheet**  
As of June 30, 2018

	<u>Jun 30, 18</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
SS200 - Cash	4,795.28
SS200.1 Bill Payment	214.70
SS201 - Money Market	213,983.08
<b>Total Checking/Savings</b>	<u>218,993.06</u>
<b>Other Current Assets</b>	
SS391 - Due from Other Funds	4.27
<b>Total Other Current Assets</b>	<u>4.27</u>
<b>Total Current Assets</b>	<u>218,997.33</u>
<b>TOTAL ASSETS</b>	<u><u>218,997.33</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Other Current Liabilities	
SS630 - Due to General Fund	2,627.34
<b>Total Other Current Liabilities</b>	<u>2,627.34</u>
<b>Total Current Liabilities</b>	<u>2,627.34</u>
<b>Total Liabilities</b>	2,627.34
<b>Equity</b>	
SS914 - Assnd Apprptd F.B.	16,875.00
SS915 - Assnd Unapprptd F.B.	95,113.78
Unrestricted Net Assets	-25,489.26
Net Income	129,870.47
<b>Total Equity</b>	<u>216,369.99</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>218,997.33</u></u>

## Town of Germantown - Sewer Profit & Loss Budget vs. Actual January through June 2018

	Jan - Jun 18	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
SS2120 - Sewer Rents	167,502.79	87,830.00	79,672.79	190.7%
SS2122 - Sewer Charges	60,058.30	79,170.00	-19,111.70	75.9%
SS2128 - Interest & Penalties	0.00	150.00	-150.00	0.0%
SS2401 - Interest & Earnings	232.18	250.00	-17.82	92.9%
SS2770-Miscellaneous Revenue	264.00			
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>301,676.66</b>	<b>193,779.00</b>	<b>107,897.66</b>	<b>155.7%</b>
<b>Expense</b>				
<b>Contract Services</b>				
Legal Fees	187.50			
Outside Contract Services	46,660.25			
<b>Total Contract Services</b>	<b>46,847.75</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	2,250.00	2,800.00	-550.00	80.4%
SS81301 - Sewge Trt Dsp Prs Srv				
SS8130.11 - Operator	12,569.72			
SS8130.13 - Operator Overtime	227.88			
SS81301 - Sewge Trt Dsp Prs Srv - Other	2,094.64	33,500.00	-31,405.36	6.3%
<b>Total SS81301 - Sewge Trt Dsp Prs Srv</b>	<b>14,892.24</b>	<b>33,500.00</b>	<b>-18,607.76</b>	<b>44.5%</b>
SS81302 - Seweage Trt Equip	0.00	52,815.00	-52,815.00	0.0%
SS81304 - Swge Trt Dsp Cntr Exp				
SS8130.41 - Utilities	8,401.87			
SS8130.42 - Prof Service	2,621.35			
SS8130.49 - Supplies	247.42			
SS81304 - Swge Trt Dsp Cntr Exp - Other	3,404.11			
<b>Total SS81304 - Swge Trt Dsp Cntr Exp</b>	<b>14,674.75</b>			
SS90108 - State Retirement	0.00	3,000.00	-3,000.00	0.0%
SS90308 - Social Security	1,139.17	2,500.00	-1,360.83	45.6%
SS90608 - Hospital & Medicl Ins	4,172.28	4,687.00	-514.72	89.0%
SS97106 - Dbt Principle Ser Bnds	87,830.00	87,830.00	0.00	100.0%
<b>Total Expense</b>	<b>171,806.19</b>	<b>193,779.00</b>	<b>-21,972.81</b>	<b>88.7%</b>
<b>Net Ordinary Income</b>	<b>129,870.47</b>	<b>0.00</b>	<b>129,870.47</b>	<b>100.0%</b>
<b>Net Income</b>	<b>129,870.47</b>	<b>0.00</b>	<b>129,870.47</b>	<b>100.0%</b>

## Town of Germantown - Highway Town-wide

## Balance Sheet

As of June 30, 2018

	Jun 30, 18
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
DA200 - Cash	10,617.05
DA200.1 - Bill Payment	1,353.98
DA201 Money Market	713,851.24
Total Checking/Savings	725,822.27
Accounts Receivable	
DA380 - Accounts Receivable	8,265.00
Total Accounts Receivable	8,265.00
Total Current Assets	734,087.27
<b>TOTAL ASSETS</b>	<b>734,087.27</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	522,715.22
Total Equity	1,094,953.19
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>734,087.27</b>

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

	Jan - Jun 18	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
DA1001 - Real Property Taxes	740,000.00	370,000.00	370,000.00	200.0%
DA1120 - Sales Tax (frm County)	0.00	46,350.00	-46,350.00	0.0%
DA2401 - Interest & Earnings	679.07	1,000.00	-320.93	67.9%
DA2416 - Rental of Equipment	3,080.00			
DA2655 - Minor Sales	1,640.00			
DA2660 - Sale of Equipment/Fuel	4,354.75			
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>749,753.82</b>	<b>616,277.00</b>	<b>133,476.82</b>	<b>121.7%</b>
<b>Expense</b>				
<b>Contract Services</b>				
Outside Contract Services	66.50			
<b>Total Contract Services</b>	<b>66.50</b>			
DA51101 - Maint Str Pers Serv				
DA5110.11 - Payroll	72,950.20			
DA5110.12 - Overtime	10,085.04			
DA51101 - Maint Str Pers Serv - Other	210.00	169,000.00	-168,790.00	0.1%
<b>Total DA51101 - Maint Str Pers Serv</b>	<b>83,245.24</b>	<b>169,000.00</b>	<b>-85,754.76</b>	<b>49.3%</b>
DA51104 - Maint Str Contr Exp	31,371.73	140,000.00	-108,628.27	22.4%
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	20,762.95	35,000.00	-14,237.05	59.3%
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	6,368.17	12,350.00	-5,981.83	51.6%
DA90608 - Hospital & Medicl Ins	32,126.52	74,120.00	-41,993.48	43.3%
DA90898 - Othr Emp Benefits	474.74	3,000.00	-2,525.26	15.8%
DA97106 - Debt Princpl Ser Bnds	19,868.39	36,584.00	-16,715.61	54.3%
DA97107 - Debt Interst Ser Bnds	447.02	3,737.00	-3,289.98	12.0%
<b>Total Expense</b>	<b>227,038.60</b>	<b>616,277.00</b>	<b>-389,238.40</b>	<b>36.8%</b>
<b>Net Ordinary Income</b>	<b>522,715.22</b>	<b>0.00</b>	<b>522,715.22</b>	<b>100.0%</b>
<b>Net Income</b>	<b>522,715.22</b>	<b>0.00</b>	<b>522,715.22</b>	<b>100.0%</b>



Town of Germantown - Capital Fund  
**Balance Sheet**  
As of June 30, 2018

	<u>Jun 30, 18</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
H200 - Cash	51,781.57
H200.1 - Bill Payment	59,090.50
H201 - Money Market	-109,770.31
H222 - WWTP BAN	193,064.61
H230 - Reserves	66,869.78
H231 - Spec Res - Sidewalk Proj	51.56
Total Checking/Savings	<u>261,087.71</u>
Total Current Assets	<u>261,087.71</u>
<b>TOTAL ASSETS</b>	<b><u>261,087.71</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Long Term Liabilities	
H626 - Bond Ant Notes Payable	195,000.00
Total Long Term Liabilities	<u>195,000.00</u>
Total Liabilities	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	-65,423.64
Total Equity	<u>66,087.71</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>261,087.71</u></b>

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

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	<u>Jan - Jun 18</u>
<b>Income</b>	
H2401 - Interest	216.37
<b>Total Income</b>	<u>216.37</u>
<b>Expense</b>	
H13804 Fiscal Agent Fee	70.00
H54102 - Sidewalks, Equip & Cap	16,500.00
H81302 Sewage Treatment Disp	26,366.50
H97107 Debt Interest	1,937.81
H9901.2 Transfer to Sewer	20,765.70
<b>Total Expense</b>	<u>65,640.01</u>
<b>Net Income</b>	<u><u>-65,423.64</u></u>

## Town of Germantown - Special Revenue Fund

## Balance Sheet

As of June 30, 2018

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	<u>Jun 30, 18</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
CM200.1 - Economic	26.82
CM200.2 - Parsonage	3,905.44
CM200.3 - 300/400 Celebration	52,789.15
Total Checking/Savings	<u>56,721.41</u>
Total Current Assets	<u>56,721.41</u>
<b>TOTAL ASSETS</b>	<b><u>56,721.41</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
CM917 - Unappropriated Fund Bal	12,080.72
Net Income	44,640.69
Total Equity	<u>56,721.41</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>56,721.41</u></b>

Town of Germantown Payroll  
**Balance Sheet**  
As of June 30, 2018

	<u>Jun 30, 18</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Bill Payment	6,673.50
CASH	2,069.65
Payroll Cash	1,082.37
Total Checking/Savings	<u>9,825.52</u>
Other Current Assets	
TA391 Due From Other Funds	25,376.43
Total Other Current Assets	<u>25,376.43</u>
Total Current Assets	<u>35,201.95</u>
<b>TOTAL ASSETS</b>	<b><u>35,201.95</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Payroll Liabilities	563,527.16
TA30.1-Dollar General Escrow	59,008.75
TA630 - Due to Other Funds	2,134.13
Total Other Current Liabilities	<u>624,670.04</u>
Total Current Liabilities	<u>624,670.04</u>
Total Liabilities	624,670.04
Equity	
Retained Earnings	-388,332.78
Net Income	-201,135.31
Total Equity	<u>-589,468.09</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>35,201.95</u></b>

**Town of Germantown Payroll  
 Profit & Loss  
 January through June 2018**

	Jan - Jun 18
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
TA2401 - Interest	8.42
<b>Total Income</b>	8.42
<b>Expense</b>	
A1010.1	5,200.08
A1110.1	6,120.00
A1220.1	3,750.00
A1220.11	1,894.98
A1220.12	1,224.46
A1340.1	500.00
A1355.1	9,129.00
A1410.10	3,750.00
A1410.11	2,560.00
A1620.1	18,528.80
A1620.12	493.74
A3120.1	2,405.50
A3510.11	2,250.00
A3620.1	-792.00
A3620.11	792.00
A7510.1	499.98
A8010.1	145.33
A8020.11	145.33
D5010.1 REPAIRS	29,106.65
D5110.11	71,915.20
D5110.12	9,980.04
G8130.11	14,664.36
G8130.12	227.88
Interfund Transfer	35,597.33
Payroll Expenses	40,878.57
Payroll Taxes	42,220.22
Unknown Expense	21.75
<b>Total Expense</b>	303,209.20
<b>Net Ordinary Income</b>	-303,200.78
<b>Other Income/Expense</b>	
<b>Other Income</b>	
Interfund Transfer Income	102,065.47
<b>Total Other Income</b>	102,065.47
<b>Net Other Income</b>	102,065.47
<b>Net Income</b>	-201,135.31

Town of Germantown - Lighting  
**Balance Sheet**  
As of June 30, 2018

	<u>Jun 30, 18</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
SL201 - Money Market	6,996.70
Total Checking/Savings	<u>6,996.70</u>
Total Current Assets	<u>6,996.70</u>
<b>TOTAL ASSETS</b>	<u><u>6,996.70</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
SL915 - Assnd Unappropriated F.B.	12,643.78
Unrestricted Net Assets	-9,614.53
Net Income	<u>3,967.45</u>
Total Equity	<u>6,996.70</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>6,996.70</u></u>

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

	Jan - Jun 18	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
SL1001 - Real Property Taxes	6,600.00	6,600.00	0.00	100.0%
SL2401 - Interest & Earnings	7.23	100.00	-92.77	7.2%
<b>Total Income</b>	6,607.23	6,700.00	-92.77	98.6%
<b>Expense</b>				
SL51824 - Strt Lghting Cntr Exp	2,639.78	6,700.00	-4,060.22	39.4%
<b>Total Expense</b>	2,639.78	6,700.00	-4,060.22	39.4%
<b>Net Ordinary Income</b>	3,967.45	0.00	3,967.45	100.0%
<b>Net Income</b>	3,967.45	0.00	3,967.45	100.0%