

Town of Germantown - General Fund

05/07/20

Balance Sheet

Accrual Basis

As of April 30, 2020

	<u>Apr 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
A200.1 - Bill Payment	6,974.73
A202 Investment Account	907,066.96
A235 - Restricted Cash	28,201.92
A236 - Restricted Cemetery Gift	25,127.16
A237 - Restricted GEDA	110.00
Total Checking/Savings	<u>967,480.77</u>
Other Current Assets	
A480 - Prepaid Expenditures	-62.28
Total Other Current Assets	<u>-62.28</u>
Total Current Assets	<u>967,418.49</u>
TOTAL ASSETS	<u>967,418.49</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
A600 - Accounts Payable	-1,264.76
Total Accounts Payable	<u>-1,264.76</u>
Total Current Liabilities	<u>-1,264.76</u>
Total Liabilities	-1,264.76
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	135,788.67
Total Equity	<u>968,683.25</u>
TOTAL LIABILITIES & EQUITY	<u>967,418.49</u>

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

	Jan - Apr 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	94,568.72	320,000.00	-225,431.28	29.6%
A1170 - Franchises	10,907.77	10,000.00	907.77	109.1%
A1255 - Clerk Fees	116.76	3,000.00	-2,883.24	3.9%
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%
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	3,188.97	12,000.00	-8,811.03	26.6%
A2544 - Dog License	140.50	500.00	-359.50	28.1%
A2545 - Cert of Occupancy	0.00	500.00	-500.00	0.0%
A2555 - Blding Alteration Permt	3,622.05	15,000.00	-11,377.95	24.1%
A2590 - Permits, Other	0.00	150.00	-150.00	0.0%
A2610 - Fines & Forfeited Bail	13,561.00	12,000.00	1,561.00	113.0%
A2650 - Sales Excess Materials	62.00			
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%
A2705 - Gifts & Donations	359.32	500.00	-140.68	71.9%
A2770 - Unclassified	756.50	2,500.00	-1,743.50	30.3%
A2771 - Special Events	175.00	1,000.00	-825.00	17.5%
A3005 - St Aid, Mortgage Tax	0.00	40,000.00	-40,000.00	0.0%
A3989 - St Aid, Othr H & C Serv	8,000.00			
A9000 - Appropriated	0.00	89,382.00	-89,382.00	0.0%
Total Income	356,522.64	769,682.00	-413,159.36	46.3%
Expense				
A10101 - Leg Board, Pers Serv	3,466.72	10,400.00	-6,933.28	33.3%
A10104 - Leg Board, Contr Exp	0.00	500.00	-500.00	0.0%
A11101 - Muni Court, Pers Serv				
A1110.11 - Justice Clerk	2,490.34	5,000.00	-2,509.66	49.8%
A1110.12 Muni Court PS-Other	0.00	12,730.00	-12,730.00	0.0%
A11101 - Muni Court, Pers Serv - Other	3,182.52			
Total A11101 - Muni Court, Pers Serv	5,672.86	17,730.00	-12,057.14	32.0%
A11104 - Muni Court, Contr Exp	1,059.35	4,000.00	-2,940.65	26.5%
A12004-Dues	0.00	2,000.00	-2,000.00	0.0%
A12201 - Supervisor, Pers Serv				
A1220.12 - Clerk	6,221.50	23,500.00	-17,278.50	26.5%
A122011 - Deputy	733.32	2,200.00	-1,466.68	33.3%
A12201 - Supervisor, Pers Serv - Other	2,500.00	7,500.00	-5,000.00	33.3%
Total A12201 - Supervisor, Pers Serv	9,454.82	33,200.00	-23,745.18	28.5%
A12204 - Supervisor, Contr Exp				
A1220.42 - Accounting	902.86			
A12204 - Supervisor, Contr Exp - Other	454.95	2,000.00	-1,545.05	22.7%
Total A12204 - Supervisor, Contr Exp	1,357.81	2,000.00	-642.19	67.9%
A13204 - Accounting Contractual	5,253.50	27,500.00	-22,246.50	19.1%
A13301 - Tax Collection Prs Serv	1,166.68	3,500.00	-2,333.32	33.3%
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	400.00	1,200.00	-800.00	33.3%
A13404 - Budget, Contr Exp	0.00	1,000.00	-1,000.00	0.0%
A13551 - Assessment, Pers Serv	6,086.00	18,258.00	-12,172.00	33.3%
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	1,300.00	7,800.00	-6,500.00	16.7%
Total A14101 - Clerk, Pers Serv	2,600.00	12,300.00	-9,700.00	21.1%

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

	Jan - Apr 20	Budget	\$ Over Budget	% of Budget
A141011 Deputy Clerk	1,035.00			
A14104 - Clerk, Contr Exp	1,354.66	2,500.00	-1,145.34	54.2%
A14204 - Law, Contr Exp	8,897.16	45,000.00	-36,102.84	19.8%
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				
A1620.11 - Maint Super	3,089.60			
a1620.11L - Longevity	65.60			
a1620.11S - Sick	187.20			
A1620.12 - Overtime	36.03	2,500.00	-2,463.97	1.4%
A16201 - Buildings, Pers Serv - Other	24,106.40	83,533.00	-59,426.60	28.9%
Total A16201 - Buildings, Pers Serv	27,484.83	86,033.00	-58,548.17	31.9%
A16202 - Buildings, Equip	0.00	2,000.00	-2,000.00	0.0%
A16204 - Buildings, Contr Exp				
A162041 - Utilities	1,949.33			
A16204 - Buildings, Contr Exp - Other	12,918.99	82,000.00	-69,081.01	15.8%
Total A16204 - Buildings, Contr Exp	14,868.32	82,000.00	-67,131.68	18.1%
A16804 - Ctrl Data Pros Ctr Ex	1,724.50	2,800.00	-1,075.50	61.6%
A19104 - Unallcted 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	9,550.50	12,000.00	-2,449.50	79.6%
A35101 - Cont Animals Pers Serv				
A351011 - DCO	1,500.00			
A35101 - Cont Animals Pers Serv - Other	0.00	4,500.00	-4,500.00	0.0%
Total A35101 - Cont Animals Pers Serv	1,500.00	4,500.00	-3,000.00	33.3%
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	3,375.00	13,500.00	-10,125.00	25.0%
Total A36201 - Safety Insp, Pers Serv	4,500.00	13,500.00	-9,000.00	33.3%
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	166.68	500.00	-333.32	33.3%
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	18,311.04	59,511.00	-41,199.96	30.8%
Total A50101 - Street Admin Pers Serv	18,311.04	61,011.00	-42,699.96	30.0%
A51324 - Garage Contr Exp				
A513241 - Utilities	362.67			
A513243 - Other	732.86			
A51324 - Garage Contr Exp - Other	5,052.44	15,000.00	-9,947.56	33.7%
Total A51324 - Garage Contr Exp	6,147.97	15,000.00	-8,852.03	41.0%
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				
A711042 - Athletic Fields	4,699.35			
A711044 - Other	284.84	18,350.00	-18,065.16	1.6%
A71104 - Parks Contr Exp - Other	1,962.44	40,000.00	-38,037.56	4.9%
Total A71104 - Parks Contr Exp	6,946.63	58,350.00	-51,403.37	11.9%
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	333.32	1,000.00	-666.68	33.3%
A75104 - Historian Contr Exp	206.48	1,000.00	-793.52	20.6%
A75201 - Histrcl Prop Pers Ser	0.00	4,000.00	-4,000.00	0.0%
A75204 - Histrcl Prop Cntr Exp	503.09			
A75504 - Celebrations Contr	50.00	14,000.00	-13,950.00	0.4%

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

	Jan - Apr 20	Budget	\$ Over Budget	% of Budget
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%
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	726.80			
A90108 - Retirement	0.00	25,000.00	-25,000.00	0.0%
A90308 - Social Security	6,329.45	26,500.00	-20,170.55	23.9%
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	569.66			
A90898 - Other Emp Benefits - Other	0.00	1,000.00	-1,000.00	0.0%
Total A90898 - Other Emp Benefits	569.66	1,000.00	-430.34	57.0%
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	220,733.97	769,682.00	-548,948.03	28.7%
Net Ordinary Income	135,788.67	0.00	135,788.67	100.0%
Net Income	135,788.67	0.00	135,788.67	100.0%

Town of Germantown - Highway Town-wide

Balance Sheet

As of April 30, 2020

	<u>Apr 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
DA202 Investment Account	840,506.94
Total Checking/Savings	<u>840,506.94</u>
Total Current Assets	<u>840,506.94</u>
TOTAL ASSETS	<u>840,506.94</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	<u>236,578.54</u>
Total Equity	<u>840,506.94</u>
TOTAL LIABILITIES & EQUITY	<u>840,506.94</u>

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

05/07/20

Accrual Basis

	Jan - Apr 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)	2,000.00	2,000.00	0.00	100.0%
DA2401 - Interest & Earnings	2,630.84	12,000.00	-9,369.16	21.9%
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	364,065.84	571,125.00	-207,059.16	63.7%
Expense				
DA51101 - Maint Str Pers Serv				
DA5110.11 - Payroll	32,858.76			
DA5110.11L - LONGEVITY	233.76			
DA5110.11M - Meal Allowance	120.00			
DA5110.11S - Sick Pay	1,082.47			
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	35,323.59	147,621.00	-112,297.41	23.9%
DA51104 - Maint Str Contr Exp				
DA5110.41d - Diesel	2,056.16			
DA5110.41g - Gas	940.91			
DA51104 - Maint Str Contr Exp - Other	8,611.72	145,000.00	-136,388.28	5.9%
Total DA51104 - Maint Str Contr Exp	11,608.79	145,000.00	-133,391.21	8.0%
DA51122 - Perm Imp Hwy 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	7,559.42	39,000.00	-31,440.58	19.4%
DA51402 - Brush/Weeds Equip	0.00	1,500.00	-1,500.00	0.0%
DA51424 - Snow Removl Contr Exp	29,139.16	46,000.00	-16,860.84	63.3%
DA90108 - State Retirement	0.00	26,500.00	-26,500.00	0.0%
DA90308 - Social Security	2,702.22	13,500.00	-10,797.78	20.0%
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	127,487.30	571,125.00	-443,637.70	22.3%
Net Ordinary Income	236,578.54	0.00	236,578.54	100.0%
Net Income	236,578.54	0.00	236,578.54	100.0%

Town of Germantown - Sewer
Balance Sheet
As of April 30, 2020

	<u>Apr 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
SS202 - Investment Account	196,561.21
Total Checking/Savings	<u>196,561.21</u>
Total Current Assets	<u>196,561.21</u>
TOTAL ASSETS	<u>196,561.21</u>
LIABILITIES & EQUITY	
Equity	
SS915 - Assnd Unapprptd F.B.	111,988.78
Unrestricted Net Assets	-41,848.61
Net Income	126,421.04
Total Equity	<u>196,561.21</u>
TOTAL LIABILITIES & EQUITY	<u>196,561.21</u>

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

	Jan - Apr 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
SS1001 - Property Taxes	27,914.98			
SS2120 - Sewer Rents	74,555.25	90,660.00	-16,104.75	82.2%
SS2122 - Sewer Charges	35,640.00	105,336.00	-69,696.00	33.8%
SS2128 - Interest & Penalties	1,897.50	150.00	1,747.50	1,265.0%
SS2401 - Interest & Earnings	378.72	1,200.00	-821.28	31.6%
SS2680 - Insurance Recoveries	4,252.00			
Total Income	144,638.45	197,346.00	-52,707.55	73.3%
Expense				
SS81104 - Sewer Admin Contr Exp	9,999.66	40,000.00	-30,000.34	25.0%
SS81304 - Swge Trt Dsp Cntr Exp				
SS8130.41 - Utilities	4,794.06			
SS81304 - Swge Trt Dsp Cntr Exp - Other	3,423.69	63,966.00	-60,542.31	5.4%
Total SS81304 - Swge Trt Dsp Cntr Exp	8,217.75	63,966.00	-55,748.25	12.8%
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	18,217.41	197,346.00	-179,128.59	9.2%
Net Ordinary Income	126,421.04	0.00	126,421.04	100.0%
Net Income	126,421.04	0.00	126,421.04	100.0%

Town of Germantown - Lighting
Balance Sheet
As of April 30, 2020

	<u>Apr 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
SL202 - Investment	10,750.84
Total Checking/Savings	<u>10,750.84</u>
Total Current Assets	<u>10,750.84</u>
TOTAL ASSETS	<u>10,750.84</u>
LIABILITIES & EQUITY	
Equity	
SL915 - Assnd Unappropted F.B.	12,643.78
Unrestricted Net Assets	-7,659.69
Net Income	5,766.75
Total Equity	<u>10,750.84</u>
TOTAL LIABILITIES & EQUITY	<u>10,750.84</u>

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05/07/20

Accrual Basis

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

	<u>Jan - Apr 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	30.12	100.00	-69.88	30.1%
Total Income	<u>6,630.19</u>	<u>6,700.00</u>	<u>-69.81</u>	<u>99.0%</u>
Expense				
SL51824 - Strt Lghting Cntr Exp	863.44	6,700.00	-5,836.56	12.9%
Total Expense	<u>863.44</u>	<u>6,700.00</u>	<u>-5,836.56</u>	<u>12.9%</u>
Net Ordinary Income	<u>5,766.75</u>	<u>0.00</u>	<u>5,766.75</u>	<u>100.0%</u>
Net Income	<u>5,766.75</u>	<u>0.00</u>	<u>5,766.75</u>	<u>100.0%</u>

Town of Germantown - Special Revenue Fund

05/07/20

Balance Sheet

Accrual Basis

As of April 30, 2020

	<u>Apr 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
CM200.2 - Parsonage	3,934.34
CM200.4 -Invest Act Celebration	18,599.22
CM200.5 - Eco Dev	27.35
Total Checking/Savings	<u>22,560.91</u>
Total Current Assets	<u>22,560.91</u>
TOTAL ASSETS	<u>22,560.91</u>
LIABILITIES & EQUITY	
Equity	
CM917 - Unappropriated Fund Bal	12,080.72
Retained Earnings	10,400.75
Net Income	79.44
Total Equity	<u>22,560.91</u>
TOTAL LIABILITIES & EQUITY	<u>22,560.91</u>

Town of Germantown - Special Revenue Fund

Profit & Loss

January through April 2020

Accrual Basis

	<u>Jan - Apr 20</u>
Income	
CM2401 - Interest	79.44
Total Income	79.44
Expense	0.00
Net Income	<u><u>79.44</u></u>

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05/07/20

Accrual Basis

Town of Germantown - Capital Fund

Balance Sheet

As of April 30, 2020

	<u>Apr 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
H200.1 - Bill Payment	-81,766.80
H200.2 - Invest Acc - Sidewalk	53,870.22
H222 - WWTP BAN	215,028.07
H235 - Reserves	111,902.93
Total Checking/Savings	<u>299,034.42</u>
Total Current Assets	<u>299,034.42</u>
TOTAL ASSETS	<u><u>299,034.42</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	-8,098.32
Total Equity	<u>299,034.42</u>
TOTAL LIABILITIES & EQUITY	<u><u>299,034.42</u></u>

8:15 AM

Town of Germantown - Capital Fund

Profit & Loss

05/07/20

January 1 through May 30, 2020

Accrual Basis

	<u>Jan 1 - May 30, 20</u>
Income	
H1000 - EFC Reimbursement	434,129.57
H2401 - Interest	1,085.38
Total Income	<u>435,214.95</u>
Expense	
H81302 Sewage Treatment Disp	434,129.27
H89892 - Mis Home & Comm Serv.	9,184.00
Total Expense	<u>443,313.27</u>
Net Income	<u><u>-8,098.32</u></u>