

Town of Germantown - General Fund
Balance Sheet
As of May 31, 2021

	<u>May 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
A200.1 - Bill Payment	8,933.08
A202 Investment Account	1,369,259.72
A235 - Restricted Cash	28,279.93
A236 - Restricted Cemetery Gift	18,175.98
A237 - Restricted GEDA	540.03
A238 - Restricted Waterfront	2,023.96
A239 - Restricted Cora Escrow	500.78
A250 - Payroll Cash	9,283.02
Total Checking/Savings	<u>1,436,996.50</u>
Accounts Receivable	
A380 - Accounts Receivable	891.00
A391 - Due From Other Funds	1,445.07
Total Accounts Receivable	<u>2,336.07</u>
Total Current Assets	<u>1,439,332.57</u>
TOTAL ASSETS	<u><u>1,439,332.57</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
A710 - Consolidated Payroll	4,248.77
A721 - NYS Income Tax	692.21
A722 - Federal Income Tax	4,342.04
Total Other Current Liabilities	<u>9,283.02</u>
Total Current Liabilities	<u>9,283.02</u>
Total Liabilities	9,283.02
Equity	
A899 - Other Restricted F.B.	49,898.60
A914 - Assnd Appropriated F.B.	29,084.00
A917 - Unassigned Fund Balance	1,177,937.27
Retained Earnings	580.00
Net Income	172,549.68
Total Equity	<u>1,430,049.55</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,439,332.57</u></u>

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

	Jan - May 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
A1001 - Real Property Taxes	220,700.00	220,700.00	0.00	100.0%
A1120 - Sales Tax	105,362.51	305,000.00	-199,637.49	34.5%
A1170 - Franchises	10,329.81	10,000.00	329.81	103.3%
A1255 - Clerk Fees	377.02	250.00	127.02	150.8%
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	469.50	500.00	-30.50	93.9%
A2115 - Planning Board Fees	888.00			
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	683.42	7,500.00	-6,816.58	9.1%
A2544 - Dog License	325.50	500.00	-174.50	65.1%
A2545 - Cert of Occupancy	0.00	500.00	-500.00	0.0%
A2555 - Blding Alteration Permt	8,735.45	15,000.00	-6,264.55	58.2%
A2610 - Fines & Forfeited Bail	24,767.00	24,000.00	767.00	103.2%
A2655 - Minor Sales	0.00	500.00	-500.00	0.0%
A2665 - Sales of Equipment	0.00	500.00	-500.00	0.0%
A2701 - Refunds of PY Exp	928.70			
A2705 - Gifts & Donations	4,865.00	500.00	4,365.00	973.0%
A2770 - Unclassified	2,384.12	2,500.00	-115.88	95.4%
A2771 - Special Events	0.00	175.00	-175.00	0.0%
A3005 - St Aid, Mortgage Tax	61,682.55	40,000.00	21,682.55	154.2%
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	442,498.58	689,809.00	-247,310.42	64.1%
Expense				
A10101 - Leg Board, Pers Serv	4,333.40	10,400.00	-6,066.60	41.7%
A10104 - Leg Board, Contr Exp	299.80	250.00	49.80	119.9%
A11101 - Muni Court, Pers Serv				
A1110.11 - Justice Clerk	2,196.00	5,000.00	-2,804.00	43.9%
A1110.12 Muni Court PS-Other	0.00	12,730.00	-12,730.00	0.0%
A11101 - Muni Court, Pers Serv - Other	5,304.20			
Total A11101 - Muni Court, Pers Serv	7,500.20	17,730.00	-10,229.80	42.3%
A11104 - Muni Court, Contr Exp	1,086.99	3,000.00	-1,913.01	36.2%
A12004-Dues	0.00	2,000.00	-2,000.00	0.0%
A12201 - Supervisor, Pers Serv				
A1220.12 - Clerk	5,520.00	18,500.00	-12,980.00	29.8%
A122011 - Deputy	916.65	2,200.00	-1,283.35	41.7%
A12201 - Supervisor, Pers Serv - Other	3,125.00	7,500.00	-4,375.00	41.7%
Total A12201 - Supervisor, Pers Serv	9,561.65	28,200.00	-18,638.35	33.9%
A12204 - Supervisor, Contr Exp	260.50	1,500.00	-1,239.50	17.4%
A13204 - Accounting Contractuai	6,575.55	23,500.00	-16,924.45	28.0%
A13301 - Tax Collection Prs Serv	1,458.35	3,500.00	-2,041.65	41.7%
A13304 - Tax Collec - Cont Exp	724.22			
A13304 - Tax Collecton Cntr Exp	0.00	1,400.00	-1,400.00	0.0%
A13401 - Budget, Pers Serv	500.00	1,200.00	-700.00	41.7%
A13551 - Assessment, Pers Serv	7,607.50	18,258.00	-10,650.50	41.7%
A13554 - Assessment - Contr Exp	997.16	8,000.00	-7,002.84	12.5%
A14101 - Clerk, Pers Serv	3,250.00	7,800.00	-4,550.00	41.7%
A141011 Deputy Clerk	1,350.00	2,500.00	-1,150.00	54.0%
A14104 - Clerk, Contr Exp	625.23	2,000.00	-1,374.77	31.3%
A14204 - Law, Contr Exp	10,058.28	32,000.00	-21,941.72	31.4%
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%

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

	Jan - May 21	Budget	\$ Over Budget	% of Budget
A16201 - Buildings, Pers Serv				
A1620.11 - COMP	1,288.98			
A1620.11 - Maint Super	8,958.92			
a1620.11L - Longevity	1,424.00			
a1620.11S - Sick	4,583.76			
a1620.11V - Vacation	89.55			
A1620.12 - Overtime	161.22	2,000.00	-1,838.78	8.1%
A16201 - Buildings, Pers Serv - Other	18,502.79	84,865.00	-66,362.21	21.8%
Total A16201 - Buildings, Pers Serv	35,009.22	86,865.00	-51,855.78	40.3%
A16202 - Buildings, Equip	0.00	1,600.00	-1,600.00	0.0%
A16204 - Buildings, Contr Exp				
A162041 - Utilities	0.00	7,000.00	-7,000.00	0.0%
A16204 - Buildings, Contr Exp - Other	24,285.59	39,000.00	-14,714.41	62.3%
Total A16204 - Buildings, Contr Exp	24,285.59	46,000.00	-21,714.41	52.8%
A16804 - Ctrl Data Pros Ctr Ex	2,282.25			
A19104 - Unallcted Ins Cont 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	10,021.29	24,000.00	-13,978.71	41.8%
A35101 - Cont Animals Pers Serv				
A351011 - DCO	1,875.00			
A35101 - Cont Animals Pers Serv - Other	0.00	4,500.00	-4,500.00	0.0%
Total A35101 - Cont Animals Pers Serv	1,875.00	4,500.00	-2,625.00	41.7%
A35104 - Cont Animals Contr Exp	0.00	960.00	-960.00	0.0%
A36201 - Safety Insp, Pers Serv	6,666.65	16,000.00	-9,333.35	41.7%
A36202 - Safety Insp Equip	0.00	100.00	-100.00	0.0%
A36204 - Safety Insp, Contr Exp	151.82	250.00	-98.18	60.7%
A40201 - Registrar Pers Serv	208.50	500.00	-291.50	41.7%
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	23,653.80	61,500.00	-37,846.20	38.5%
Total A50101 - Street Admin Pers Serv	23,653.80	63,750.00	-40,096.20	37.1%
A51324 - Garage Contr Exp	8,796.98	12,000.00	-3,203.02	73.3%
A65104 - Vets Service Contr Exp	500.00	500.00	0.00	100.0%
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	391.92	10,000.00	-9,608.08	3.9%
A71104 - Parks Contr Exp - Other	3,774.94	21,000.00	-17,225.06	18.0%
Total A71104 - Parks Contr Exp	4,166.86	40,500.00	-36,333.14	10.3%
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	100.00	6,000.00	-5,900.00	1.7%
A75101 - Historian Pers Serv	416.65	1,000.00	-583.35	41.7%
A75104 - Historian Contr Exp	258.10	800.00	-541.90	32.3%
A75204 - Histrcal Prop Cntr Exp	1,303.35	3,200.00	-1,896.65	40.7%
A75504 - Celebrations Contr	0.00	10,000.00	-10,000.00	0.0%
A80101 - Zoning Pers Serv				
A801011 - Secretary	128.50	1,500.00	-1,371.50	8.6%
A80101 - Zoning Pers Serv - Other	0.00	1,500.00	-1,500.00	0.0%
Total A80101 - Zoning Pers Serv	128.50	3,000.00	-2,871.50	4.3%
A80104 - Zoning Contr Exp	0.00	1,400.00	-1,400.00	0.0%
A80201 - Planning Pers Serv				
A802011 - Secretary	555.75	1,500.00	-944.25	37.1%
A80201 - Planning Pers Serv - Other	0.00	1,800.00	-1,800.00	0.0%
Total A80201 - Planning Pers Serv	555.75	3,300.00	-2,744.25	16.8%

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

	Jan - May 21	Budget	\$ Over Budget	% of Budget
A80204 - Planning Contr Exp				
A802041 - Contractual	4,600.00			
A80204 - Planning Contr Exp - Other	331.42	1,400.00	-1,068.58	23.7%
Total A80204 - Planning Contr Exp	4,931.42	1,400.00	3,531.42	352.2%
A81604 - Garbage Contr Exp	214.00	1,200.00	-986.00	17.8%
A88104 - Cemeteries Contr Exp	0.00	200.00	-200.00	0.0%
A89892 - Misc Home & Comm Serv	1,936.00			
A90105 - UPSEU - UNION DUES	602.78			
A90108 - Retirement	2,359.84	25,000.00	-22,640.16	9.4%
A90308 - Social Security	7,961.74	21,500.00	-13,538.26	37.0%
A90508 - Unemployment Ins	0.00	2,000.00	-2,000.00	0.0%
A90608 - Hospital & Med Ins	9,301.00	9,301.00	0.00	100.0%
A90898 - Other Emp Benefits				
A908983 - Other, Uniforms	477.33	3,600.00	-3,122.67	13.3%
Total A90898 - Other Emp Benefits	477.33	3,600.00	-3,122.67	13.3%
A97856 - INSTALLMENT PUR DEBT P	54,933.93	53,445.00	1,488.93	102.8%
A97857 INSTALLMENT PUR DEB INT	9,861.72	11,500.00	-1,638.28	85.8%
Total Expense	269,948.90	689,809.00	-419,860.10	39.1%
Net Ordinary Income	172,549.68	0.00	172,549.68	100.0%
Net Income	172,549.68	0.00	172,549.68	100.0%

Town of Germantown - Highway Town-wide

Balance Sheet

As of May 31, 2021

06/14/21

Accrual Basis

	<u>May 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
DA202 Investment Account	875,499.70
Total Checking/Savings	<u>875,499.70</u>
Total Current Assets	<u>875,499.70</u>
TOTAL ASSETS	<u>875,499.70</u>
LIABILITIES & EQUITY	
Equity	
DA914 - Assnd Appropriated F.B.	27,869.00
DA917 - Unassigned F.B.	615,846.07
Net Income	<u>231,784.63</u>
Total Equity	<u>875,499.70</u>
TOTAL LIABILITIES & EQUITY	<u>875,499.70</u>

Town of Germantown - Highway Town-wide

Profit & Loss Budget vs. Actual

January through May 2021

06/14/21

Accrual Basis

	Jan - May 21	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	510.43	8,000.00	-7,489.57	6.4%
DA2660 - Sale of Equipment/Fuel	296.39	2,000.00	-1,703.61	14.8%
DA2665 - Sales of Equipment	5,100.00	20,000.00	-14,900.00	25.5%
DA2701 - Refund of PY Exp.	316.34			
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	367,658.16	476,304.00	-108,645.84	77.2%
Expense				
DA51101 - Maint Str Pers Serv				
DA5110.11 - Payroll	19,950.56			
DA5110.11C - COMP	743.78			
DA5110.11L - LONGEVITY	588.00			
DA5110.11M - Meal Allowance	1,245.00			
DA5110.11S - Sick Pay	2,927.36			
DA5110.11V - VACATION	1,396.46			
DA5110.12 - Overtime	5,882.30	8,500.00	-2,617.70	69.2%
DA51101 - Maint Str Pers Serv - Other	0.00	96,000.00	-96,000.00	0.0%
Total DA51101 - Maint Str Pers Serv	32,733.46	104,500.00	-71,766.54	31.3%
DA51104 - Maint Str Contr Exp				
DA5110.41d - Diesel	1,498.06			
DA5110.41g - Gas	1,955.17			
DA51104 - Maint Str Contr Exp - Other	1,799.96	115,000.00	-113,200.04	1.6%
Total DA51104 - Maint Str Contr Exp	5,253.19	115,000.00	-109,746.81	4.6%
DA51122 - Perm Imp Hwy 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	15,802.17	30,000.00	-14,197.83	52.7%
DA51402 - Brush/Weeds Equip	0.00	1,500.00	-1,500.00	0.0%
DA51404 - Brush/Weeds Contr	1,200.00			
DA51424 - Snow Removl Contr Exp	17,131.16	46,000.00	-28,868.84	37.2%
DA90108 - State Retirement	0.00	26,500.00	-26,500.00	0.0%
DA90308 - Social Security	2,504.10	12,000.00	-9,495.90	20.9%
DA90608 - Hospital & Medicl Ins	13,730.57	63,800.00	-50,069.43	21.5%
DA90898 - Othr Emp Benefits	0.00	1,000.00	-1,000.00	0.0%
Total Expense	135,873.53	476,304.00	-340,430.47	28.5%
Net Ordinary Income	231,784.63	0.00	231,784.63	100.0%
Net Income	231,784.63	0.00	231,784.63	100.0%

Town of Germantown - Sewer

Balance Sheet

As of May 31, 2021

06/14/21
Accrual Basis

	<u>May 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
SS200.1 Bill Payment	177.42
SS202 - Investment Account	252,298.63
Total Checking/Savings	<u>252,476.05</u>
Total Current Assets	<u>252,476.05</u>
TOTAL ASSETS	<u>252,476.05</u>
LIABILITIES & EQUITY	
Equity	
SS915 - Assnd Unapprptd F.B.	180,600.51
Unrestricted Net Assets	177.42
Net Income	71,698.12
Total Equity	<u>252,476.05</u>
TOTAL LIABILITIES & EQUITY	<u>252,476.05</u>

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

06/14/21

Accrual Basis

	Jan - May 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Refund to Prior Year Exp	177.42			
SS2120 - Sewer Rents	124,325.99	93,500.00	30,825.99	133.0%
SS2122 - Sewer Charges	49,446.25	107,850.00	-58,403.75	45.8%
SS2128 - Interest & Penalties	85.00	150.00	-65.00	56.7%
SS2401 - Interest & Earnings	125.73	1,200.00	-1,074.27	10.5%
Total Income	174,160.39	202,700.00	-28,539.61	85.9%
Expense				
SS81104 - Sewer Admin Contr Exp	16,666.65	40,000.00	-23,333.35	41.7%
SS81304 - Swge Trt Dsp Cntr Exp				
SS8130.41 - Utilities	7,412.31	14,000.00	-6,587.69	52.9%
SS8130.42 - Prof Service	288.00	500.00	-212.00	57.6%
SS81304 - Swge Trt Dsp Cntr Exp - Other	8,004.65	54,470.00	-46,465.35	14.7%
Total SS81304 - Swge Trt Dsp Cntr Exp	15,704.96	68,970.00	-53,265.04	22.8%
SS97106 - Dbt Principle Ser Bnds	65,000.00	91,010.00	-26,010.00	71.4%
SS97107 - Debt Interest	5,090.66	2,720.00	2,370.66	187.2%
Total Expense	102,462.27	202,700.00	-100,237.73	50.5%
Net Ordinary Income	71,698.12	0.00	71,698.12	100.0%
Net Income	71,698.12	0.00	71,698.12	100.0%

Town of Germantown - Lighting

Balance Sheet

As of May 31, 2021

	<u>May 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
SL202 - Investment	11,077.42
Total Checking/Savings	<u>11,077.42</u>
Total Current Assets	<u>11,077.42</u>
TOTAL ASSETS	<u>11,077.42</u>
LIABILITIES & EQUITY	
Equity	
SL915 - Assnd Unaproped F.B.	7,316.95
Net Income	<u>3,760.47</u>
Total Equity	<u>11,077.42</u>
TOTAL LIABILITIES & EQUITY	<u>11,077.42</u>

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

	Jan - May 21	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	5.86	100.00	-94.14	5.9%
Total Income	6,605.86	6,700.00	-94.14	98.6%
Expense				
SL51824 - Strt Lghting Cntr Exp	2,845.39	6,700.00	-3,854.61	42.5%
Total Expense	2,845.39	6,700.00	-3,854.61	42.5%
Net Ordinary Income	3,760.47	0.00	3,760.47	100.0%
Net Income	3,760.47	0.00	3,760.47	100.0%

Town of Germantown - Special Revenue Fund

Balance Sheet

As of May 31, 2021

	<u>May 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
CM200.2 - Parsonage	3,994.02
CM200.4 - Invest Act Celebration	18,652.63
CM200.5 - Eco Dev	27.43
Total Checking/Savings	<u>22,674.08</u>
Total Current Assets	<u>22,674.08</u>
TOTAL ASSETS	<u>22,674.08</u>
LIABILITIES & EQUITY	
Equity	
CM917 - Unappropriated Fund Bal	22,663.35
Net Income	10.73
Total Equity	<u>22,674.08</u>
TOTAL LIABILITIES & EQUITY	<u>22,674.08</u>

8:32 AM

Town of Germantown - Special Revenue Fund

Profit & Loss

06/14/21

January through May 2021

Accrual Basis

	<u>Jan - May 21</u>
Income	
CM2401 - Interest	10.73
Total Income	10.73
Expense	0.00
Net Income	<u>10.73</u>

8:22 AM

06/14/21

Accrual Basis

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

	<u>May 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
H200.1 - Bill Payment	28.36
H200.2 - Invest Acc - Sidewalk	54,024.57
H222 - WWTP BAN	20.79
H235 - Reserves	150,679.86
Total Checking/Savings	<u>204,753.58</u>
Total Current Assets	<u>204,753.58</u>
TOTAL ASSETS	<u>204,753.58</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	-1,831,454.64
Net Income	1,870,342.48
Total Equity	<u>204,753.58</u>
TOTAL LIABILITIES & EQUITY	<u>204,753.58</u>

8:23 AM

Town of Germantown - Capital Fund

Profit & Loss

January through May 2021

06/14/21

Accrual Basis

	<u>Jan - May 21</u>
Income	
H2401 - Interest	113.43
H5700 - Term Bond Proceeds	<u>2,115,904.00</u>
Total Income	2,116,017.43
Expense	
H16402 Cntrl Garage, Equ. & Cap	39,900.00
H51302 Mach, Equip & Cap Outlay	<u>205,774.95</u>
Total Expense	<u>245,674.95</u>
Net Income	<u><u>1,870,342.48</u></u>

Town of Germantown Custodial

Balance Sheet

As of May 31, 2021

	<u>May 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
TC230 Cash Restricted - \$ Gen	32,172.00
Total Checking/Savings	<u>32,172.00</u>
Total Current Assets	<u>32,172.00</u>
TOTAL ASSETS	<u>32,172.00</u>
LIABILITIES & EQUITY	
Equity	
TC923 Net Assets - Rest for Oth	32,170.68
Net Income	1.32
Total Equity	<u>32,172.00</u>
TOTAL LIABILITIES & EQUITY	<u>32,172.00</u>

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

	<u>Jan - May 21</u>
Ordinary Income/Expense	
Income	
TC2401 Interest and Earnings	<u>1.32</u>
Total Income	<u>1.32</u>
Net Ordinary Income	<u>1.32</u>
Net Income	<u><u>1.32</u></u>