

Town of Germantown - General Fund

06/04/20

Balance Sheet

Accrual Basis

As of May 31, 2020

	<u>May 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
A200.1 - Bill Payment	8,256.49
A202 Investment Account	898,361.48
A235 - Restricted Cash	28,218.48
A236 - Restricted Cemetery Gift	25,141.92
A237 - Restricted GEDA	110.00
Total Checking/Savings	<u>960,088.37</u>
Other Current Assets	
A480 - Prepaid Expenditures	-62.28
Total Other Current Assets	<u>-62.28</u>
Total Current Assets	<u>960,026.09</u>
TOTAL ASSETS	<u>960,026.09</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	127,131.51
Total Equity	<u>960,026.09</u>
TOTAL LIABILITIES & EQUITY	<u>960,026.09</u>

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

	Jan - May 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	138.40	3,000.00	-2,861.60	4.6%
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%
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	3,769.88	12,000.00	-8,230.12	31.4%
A2544 - Dog License	273.50	500.00	-226.50	54.7%
A2545 - Cert of Occupancy	0.00	500.00	-500.00	0.0%
A2555 - Blding Alteration Permt	4,493.05	15,000.00	-10,506.95	30.0%
A2590 - Permits, Other	0.00	150.00	-150.00	0.0%
A2610 - Fines & Forfeited Bail	14,761.00	12,000.00	2,761.00	123.0%
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	972.28	2,500.00	-1,527.72	38.9%
A2771 - Special Events	175.00	1,000.00	-825.00	17.5%
A3005 - St Aid, Mortgage Tax	27,975.39	40,000.00	-12,024.61	69.9%
A3989 - St Aid, Othr H & C Serv	8,000.00			
A9000 - Appropriated	0.00	89,382.00	-89,382.00	0.0%
Total Income	387,520.36	769,682.00	-382,161.64	50.3%
Expense				
A10101 - Leg Board, Pers Serv	4,333.40	10,400.00	-6,066.60	41.7%
A10104 - Leg Board, Contr Exp	149.90	500.00	-350.10	30.0%
A11101 - Muni Court, Pers Serv				
A1110.11 - Justice Clerk	2,787.34	5,000.00	-2,212.66	55.7%
A1110.12 Muni Court PS-Other	0.00	12,730.00	-12,730.00	0.0%
A11101 - Muni Court, Pers Serv - Other	4,243.36			
Total A11101 - Muni Court, Pers Serv	7,030.70	17,730.00	-10,699.30	39.7%
A11104 - Muni Court, Contr Exp	1,387.47	4,000.00	-2,612.53	34.7%
A12004-Dues	0.00	2,000.00	-2,000.00	0.0%
A12201 - Supervisor, Pers Serv				
A1220.12 - Clerk	7,325.50	23,500.00	-16,174.50	31.2%
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	11,367.15	33,200.00	-21,832.85	34.2%
A12204 - Supervisor, Contr Exp				
A1220.42 - Accounting	902.86			
A12204 - Supervisor, Contr Exp - Other	638.53	2,000.00	-1,361.47	31.9%
Total A12204 - Supervisor, Contr Exp	1,541.39	2,000.00	-458.61	77.1%
A13204 - Accounting Contractual	6,820.95	27,500.00	-20,679.05	24.8%
A13301 - Tax Collection Prs Serv	1,458.35	3,500.00	-2,041.65	41.7%
A13304 - Tax Collec - Cont Exp	867.88			
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%
A13404 - Budget, Contr Exp	0.00	1,000.00	-1,000.00	0.0%
A13551 - Assessment, Pers Serv	7,607.50	18,258.00	-10,650.50	41.7%
A13554 - Assessment - Contr Exp	5,388.49			
A14101 - Clerk, Pers Serv				
A1410.1 - Deputy	1,300.00	4,500.00	-3,200.00	28.9%
A14101 - Clerk, Pers Serv - Other	1,950.00	7,800.00	-5,850.00	25.0%
Total A14101 - Clerk, Pers Serv	3,250.00	12,300.00	-9,050.00	26.4%
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	10,781.33	45,000.00	-34,218.67	24.0%
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%

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

	Jan - May 20	Budget	\$ Over Budget	% of Budget
A16201 - Buildings, Pers Serv				
A1620.11 - Maint Super	3,089.60			
a1620.11L - Longevity	208.00			
a1620.11S - Sick	561.60			
a1620.11V - Vacation	140.48			
A1620.12 - Overtime	36.03	2,500.00	-2,463.97	1.4%
A16201 - Buildings, Pers Serv - Other	30,287.52	83,533.00	-53,245.48	36.3%
Total A16201 - Buildings, Pers Serv	34,323.23	86,033.00	-51,709.77	39.9%
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	15,113.61	82,000.00	-66,886.39	18.4%
Total A16204 - Buildings, Contr Exp	17,062.94	82,000.00	-64,937.06	20.8%
A16804 - Ctrl Data Pros Ctr Ex	2,295.29	2,800.00	-504.71	82.0%
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	13,532.68	12,000.00	1,532.68	112.8%
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	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	4,500.00	13,500.00	-9,000.00	33.3%
Total A36201 - Safety Insp, Pers Serv	5,625.00	13,500.00	-7,875.00	41.7%
A36202 - Safety Insp Equip	0.00	100.00	-100.00	0.0%
A36204 - Safety Insp, Contr Exp	138.99	250.00	-111.01	55.6%
A40201 - Registrar Pers Serv	208.35	500.00	-291.65	41.7%
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	22,888.80	59,511.00	-36,622.20	38.5%
Total A50101 - Street Admin Pers Serv	22,888.80	61,011.00	-38,122.20	37.5%
A51324 - Garage Contr Exp				
A513241 - Utilities	362.67			
A513243 - Other	732.86			
A51324 - Garage Contr Exp - Other	5,993.46	15,000.00	-9,006.54	40.0%
Total A51324 - Garage Contr Exp	7,088.99	15,000.00	-7,911.01	47.3%
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	647.35	18,350.00	-17,702.65	3.5%
A71104 - Parks Contr Exp - Other	2,457.85	40,000.00	-37,542.15	6.1%
Total A71104 - Parks Contr Exp	7,804.55	58,350.00	-50,545.45	13.4%
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	249.10	8,000.00	-7,750.90	3.1%
A75101 - Historian Pers Serv	416.65	1,000.00	-583.35	41.7%
A75104 - Historian Contr Exp	258.10	1,000.00	-741.90	25.8%
A75201 - Histrcl Prop Pers Ser	0.00	4,000.00	-4,000.00	0.0%
A75204 - Histrcl Prop Cntr Exp	528.07			
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	297.22	1,800.00	-1,502.78	16.5%

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

	Jan - May 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	409.10	1,800.00	-1,390.90	22.7%
A81604 - Garbage Contr Exp	34.00	1,200.00	-1,166.00	2.8%
A88104 - Cemeteries Contr Exp	0.00	200.00	-200.00	0.0%
A90105 - UPSEU - UNION DUES	913.97			
A90108 - Retirement	0.00	25,000.00	-25,000.00	0.0%
A90308 - Social Security	7,839.64	26,500.00	-18,660.36	29.6%
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	260,388.85	769,682.00	-509,293.15	33.8%
Net Ordinary Income	127,131.51	0.00	127,131.51	100.0%
Net Income	127,131.51	0.00	127,131.51	100.0%

Town of Germantown - Highway Town-wide
Balance Sheet
As of May 31, 2020

	<u>May 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
DA202 Investment Account	831,756.01
Total Checking/Savings	<u>831,756.01</u>
Total Current Assets	<u>831,756.01</u>
TOTAL ASSETS	<u>831,756.01</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>227,827.61</u>
Total Equity	<u>831,756.01</u>
TOTAL LIABILITIES & EQUITY	<u>831,756.01</u>

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

	Jan - May 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	3,124.36	12,000.00	-8,875.64	26.0%
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	364,559.36	571,125.00	-206,565.64	63.8%
Expense				
DA51101 - Maint Str Pers Serv				
DA5110.11 - Payroll	38,594.76			
DA5110.11L - LONGEVITY	397.12			
DA5110.11M - Meal Allowance	120.00			
DA5110.11S - Sick Pay	1,261.59			
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	41,402.07	147,621.00	-106,218.93	28.0%
DA51104 - Maint Str Contr Exp				
DA5110.41d - Diesel	2,812.19			
DA5110.41g - Gas	1,120.36			
DA51104 - Maint Str Contr Exp - Other	10,198.22	145,000.00	-134,801.78	7.0%
Total DA51104 - Maint Str Contr Exp	14,130.77	145,000.00	-130,869.23	9.7%
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	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	3,167.21	13,500.00	-10,332.79	23.5%
DA90608 - Hospital & Medicl Ins	41,154.12	75,000.00	-33,845.88	54.9%
DA90898 - Othr Emp Benefits				
DA9089.83 - Other, Uniforms	179.00			
DA90898 - Othr Emp Benefits - Other	0.00	1,000.00	-1,000.00	0.0%
Total DA90898 - Othr Emp Benefits	179.00	1,000.00	-821.00	17.9%
Total Expense	136,731.75	571,125.00	-434,393.25	23.9%
Net Ordinary Income	227,827.61	0.00	227,827.61	100.0%
Net Income	227,827.61	0.00	227,827.61	100.0%

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

	<u>May 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
SS202 - Investment Account	210,531.41
Total Checking/Savings	<u>210,531.41</u>
Total Current Assets	<u>210,531.41</u>
TOTAL ASSETS	<u>210,531.41</u>
LIABILITIES & EQUITY	
Equity	
SS915 - Assnd Unapprptd F.B.	111,988.78
Unrestricted Net Assets	-41,848.61
Net Income	140,391.24
Total Equity	<u>210,531.41</u>
TOTAL LIABILITIES & EQUITY	<u>210,531.41</u>

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

	Jan - May 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
SS1001 - Property Taxes	27,914.98			
SS2120 - Sewer Rents	76,370.25	90,660.00	-14,289.75	84.2%
SS2122 - Sewer Charges	52,866.00	105,336.00	-52,470.00	50.2%
SS2128 - Interest & Penalties	1,914.00	150.00	1,764.00	1,276.0%
SS2401 - Interest & Earnings	494.14	1,200.00	-705.86	41.2%
SS2680 - Insurance Recoveries	4,252.00			
Total Income	163,811.37	197,346.00	-33,534.63	83.0%
Expense				
SS81104 - Sewer Admin Contr Exp	13,332.99	40,000.00	-26,667.01	33.3%
SS81304 - Swge Trt Dsp Cntr Exp				
SS8130.41 - Utilities	6,342.03			
SS81304 - Swge Trt Dsp Cntr Exp - Other	3,745.11	63,966.00	-60,220.89	5.9%
Total SS81304 - Swge Trt Dsp Cntr Exp	10,087.14	63,966.00	-53,878.86	15.8%
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	23,420.13	197,346.00	-173,925.87	11.9%
Net Ordinary Income	140,391.24	0.00	140,391.24	100.0%
Net Income	140,391.24	0.00	140,391.24	100.0%

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

	<u>May 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
SL202 - Investment	10,332.31
Total Checking/Savings	<u>10,332.31</u>
Total Current Assets	<u>10,332.31</u>
TOTAL ASSETS	<u>10,332.31</u>
LIABILITIES & EQUITY	
Equity	
SL915 - Assnd Unappropriated F.B.	12,643.78
Unrestricted Net Assets	-7,659.69
Net Income	5,348.22
Total Equity	<u>10,332.31</u>
TOTAL LIABILITIES & EQUITY	<u>10,332.31</u>

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

	<u>Jan - May 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	36.43	100.00	-63.57	36.4%
Total Income	<u>6,636.50</u>	<u>6,700.00</u>	<u>-63.50</u>	<u>99.1%</u>
Expense				
SL51824 - Strt Lghting Cntr Exp	1,288.28	6,700.00	-5,411.72	19.2%
Total Expense	<u>1,288.28</u>	<u>6,700.00</u>	<u>-5,411.72</u>	<u>19.2%</u>
Net Ordinary Income	<u>5,348.22</u>	<u>0.00</u>	<u>5,348.22</u>	<u>100.0%</u>
Net Income	<u>5,348.22</u>	<u>0.00</u>	<u>5,348.22</u>	<u>100.0%</u>

Town of Germantown - Special Revenue Fund

06/04/20

Balance Sheet

Accrual Basis

As of May 31, 2020

	<u>May 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
CM200.2 - Parsonage	3,935.63
CM200.4 -Invest Act Celebration	18,610.16
CM200.5 - Eco Dev	27.37
Total Checking/Savings	<u>22,573.16</u>
Total Current Assets	<u>22,573.16</u>
TOTAL ASSETS	<u>22,573.16</u>
LIABILITIES & EQUITY	
Equity	
CM917 - Unappropriated Fund Bal	12,080.72
Retained Earnings	10,400.75
Net Income	91.69
Total Equity	<u>22,573.16</u>
TOTAL LIABILITIES & EQUITY	<u>22,573.16</u>

Town of Germantown - Special Revenue Fund

Profit & Loss

January through May 2020

	<u>Jan - May 20</u>
Income	
CM2401 - Interest	91.69
Total Income	91.69
Expense	0.00
Net Income	<u>91.69</u>

Town of Germantown - Capital Fund

06/04/20

Balance Sheet

Accrual Basis

As of May 31, 2020

	<u>May 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
H200.1 - Bill Payment	28.20
H200.2 - Invest Acc - Sidewalk	53,901.85
H222 - WWTP BAN	133,276.86
H235 - Reserves	111,968.64
Total Checking/Savings	<u>299,175.55</u>
Total Current Assets	<u>299,175.55</u>
TOTAL ASSETS	<u>299,175.55</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	-7,957.19
Total Equity	<u>299,175.55</u>
TOTAL LIABILITIES & EQUITY	<u>299,175.55</u>

Town of Germantown - Capital Fund

Profit & Loss

January through May 2020

	<u>Jan - May 20</u>
Income	
H1000 - EFC Reimbursement	434,129.57
H2401 - Interest	<u>1,226.51</u>
Total Income	435,356.08
Expense	
H81302 Sewage Treatment Disp	434,129.27
H89892 - Mis Home & Comm Serv.	<u>9,184.00</u>
Total Expense	<u>443,313.27</u>
Net Income	<u><u>-7,957.19</u></u>