

Town of Germantown - General Fund
Balance Sheet
As of June 30, 2020

	<u>Jun 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
A200.1 - Bill Payment	8,260.72
A202 Investment Account	862,976.29
A235 - Restricted Cash	28,231.89
A236 - Restricted Cemetery Gift	25,153.86
A237 - Restricted GEDA	110.00
Total Checking/Savings	<u>924,732.76</u>
Other Current Assets	
A480 - Prepaid Expenditures	-62.28
Total Other Current Assets	<u>-62.28</u>
Total Current Assets	<u>924,670.48</u>
TOTAL ASSETS	<u>924,670.48</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
A630 - Due To Other Funds	30.00
Total Accounts Payable	<u>30.00</u>
Total Current Liabilities	<u>30.00</u>
Total Liabilities	30.00
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	91,745.90
Total Equity	<u>924,640.48</u>
TOTAL LIABILITIES & EQUITY	<u>924,670.48</u>

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

07/07/20

Accrual Basis

	Jan - Jun 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	157.28	3,000.00	-2,842.72	5.2%
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	4,226.41	12,000.00	-7,773.59	35.2%
A2544 - Dog License	293.00	500.00	-207.00	58.6%
A2545 - Cert of Occupancy	0.00	500.00	-500.00	0.0%
A2555 - Blding Alteration Permt	6,809.40	15,000.00	-8,190.60	45.4%
A2590 - Permits, Other	0.00	150.00	-150.00	0.0%
A2610 - Fines & Forfeited Bail	14,332.00	12,000.00	2,332.00	119.4%
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	1,163.82	2,500.00	-1,336.18	46.6%
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	390,094.16	769,682.00	-379,587.84	50.7%
Expense				
A10101 - Leg Board, Pers Serv	5,200.08	10,400.00	-5,199.92	50.0%
A10104 - Leg Board, Contr Exp	149.90	500.00	-350.10	30.0%
A11101 - Muni Court, Pers Serv				
A1110.11 - Justice Clerk	3,190.84	5,000.00	-1,809.16	63.8%
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	8,495.04	17,730.00	-9,234.96	47.9%
A11104 - Muni Court, Contr Exp	1,636.60	4,000.00	-2,363.40	40.9%
A12004 - Dues	0.00	2,000.00	-2,000.00	0.0%
A12201 - Supervisor, Pers Serv				
A1220.12 - Clerk	8,429.50	23,500.00	-15,070.50	35.9%
A122011 - Deputy	1,099.98	2,200.00	-1,100.02	50.0%
A12201 - Supervisor, Pers Serv - Other	3,750.00	7,500.00	-3,750.00	50.0%
Total A12201 - Supervisor, Pers Serv	13,279.48	33,200.00	-19,920.52	40.0%
A12204 - Supervisor, Contr Exp				
A1220.42 - Accounting	902.86			
A12204 - Supervisor, Contr Exp - Other	885.01	2,000.00	-1,114.99	44.3%
Total A12204 - Supervisor, Contr Exp	1,787.87	2,000.00	-212.13	89.4%
A13204 - Accounting Contractual	8,385.95	27,500.00	-19,114.05	30.5%
A13301 - Tax Collection Prs Serv	1,750.02	3,500.00	-1,749.98	50.0%
A13304 - Tax Collec - Contr Exp	867.88			
A13304 - Tax Collecton Cntr Exp	0.00	1,400.00	-1,400.00	0.0%
a13354	53.06			
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	9,129.00	18,258.00	-9,129.00	50.0%
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	2,600.00	7,800.00	-5,200.00	33.3%
Total A14101 - Clerk, Pers Serv	3,900.00	12,300.00	-8,400.00	31.7%

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

	Jan - Jun 20	Budget	\$ Over Budget	% of Budget
A141011 Deputy Clerk	1,350.00			
A14104 - Clerk, Contr Exp	1,415.18	2,500.00	-1,084.82	56.6%
A14204 - Law, Contr Exp	12,573.00	45,000.00	-32,427.00	27.9%
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	350.40			
a1620.11S - Sick	748.80			
a1620.11V - Vacation	210.72			
A1620.12 - Overtime	36.03	2,500.00	-2,463.97	1.4%
A16201 - Buildings, Pers Serv - Other	36,726.08	83,533.00	-46,806.92	44.0%
Total A16201 - Buildings, Pers Serv	41,161.63	86,033.00	-44,871.37	47.8%
A16202 - Buildings, Equip	0.00	2,000.00	-2,000.00	0.0%
A16204 - Buildings, Contr Exp				
A162041 - Utilities	2,286.90			
A16204 - Buildings, Contr Exp - Other	17,262.38	82,000.00	-64,737.62	21.1%
Total A16204 - Buildings, Contr Exp	19,549.28	82,000.00	-62,450.72	23.8%
A16804 - Ctrl Data Pros Ctr Ex	2,769.54	2,800.00	-30.46	98.9%
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	17,312.30	12,000.00	5,312.30	144.3%
A35101 - Cont Animals Pers Serv				
A351011 - DCO	2,250.00			
A35101 - Cont Animals Pers Serv - Other	0.00	4,500.00	-4,500.00	0.0%
Total A35101 - Cont Animals Pers Serv	2,250.00	4,500.00	-2,250.00	50.0%
A35104 - Cont Animals Contr Exp	0.00	1,200.00	-1,200.00	0.0%
A36104 - Exam Boards, Contr Exp	900.00	1,000.00	-100.00	90.0%
A36201 - Safety Insp, Pers Serv				
A36201.1 - Safety Insp Clerk	1,125.00			
A36201 - Safety Insp, Pers Serv - Other	5,625.00	13,500.00	-7,875.00	41.7%
Total A36201 - Safety Insp, Pers Serv	6,750.00	13,500.00	-6,750.00	50.0%
A36202 - Safety Insp Equip	0.00	100.00	-100.00	0.0%
A36204 - Safety Insp, Contr Exp	222.98	250.00	-27.02	89.2%
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	27,466.56	59,511.00	-32,044.44	46.2%
Total A50101 - Street Admin Pers Serv	27,466.56	61,011.00	-33,544.44	45.0%
A51324 - Garage Contr Exp				
A513241 - Utilities	484.26			
A513243 - Other	732.86			
A51324 - Garage Contr Exp - Other	6,989.10	15,000.00	-8,010.90	46.6%
Total A51324 - Garage Contr Exp	8,206.22	15,000.00	-6,793.78	54.7%
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				
A711041 - Lake Maintenance	2,491.68			
A711042 - Athletic Fields	4,699.35			
A711044 - Other	729.19	18,350.00	-17,620.81	4.0%
A71104 - Parks Contr Exp - Other	2,671.37	40,000.00	-37,328.63	6.7%
Total A71104 - Parks Contr Exp	10,591.59	58,350.00	-47,758.41	18.2%
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				
A75104 - Historian Contr Exp	499.98	1,000.00	-500.02	50.0%
A75201 - Histrcal Prop Pers Ser	309.72	1,000.00	-690.28	31.0%
A75204 - Histrcal Prop Cntr Exp	0.00	4,000.00	-4,000.00	0.0%
A75504 - Celebrations Contr	689.67			
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 June 2020**

	Jan - Jun 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	421.42	1,800.00	-1,378.58	23.4%
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	533.30	1,800.00	-1,266.70	29.6%
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	1,101.14			
A90108 - Retirement	0.00	25,000.00	-25,000.00	0.0%
A90308 - Social Security	9,371.24	26,500.00	-17,128.76	35.4%
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	733.34			
A90898 - Other Emp Benefits - Other	0.00	1,000.00	-1,000.00	0.0%
Total A90898 - Other Emp Benefits	733.34	1,000.00	-266.66	73.3%
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	298,348.26	769,682.00	-471,333.74	38.8%
Net Ordinary Income	91,745.90	0.00	91,745.90	100.0%
Net Income	91,745.90	0.00	91,745.90	100.0%

Town of Germantown - Highway Town-wide

Balance Sheet

As of June 30, 2020

	<u>Jun 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
DA202 Investment Account	824,184.43
Total Checking/Savings	<u>824,184.43</u>
Total Current Assets	<u>824,184.43</u>
TOTAL ASSETS	<u><u>824,184.43</u></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	220,256.03
Total Equity	<u>824,184.43</u>
TOTAL LIABILITIES & EQUITY	<u><u>824,184.43</u></u>

Town of Germantown - Highway Town-wide

Profit & Loss Budget vs. Actual

January through June 2020

07/07/20

Accrual Basis

	Jan - Jun 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	3,519.68	12,000.00	-8,480.32	29.3%
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	364,954.68	571,125.00	-206,170.32	63.9%
Expense				
DA51101 - Maint Str Pers Serv				
DA5110.11 - Payroll	44,178.01			
DA5110.11C - COMP	133.60			
DA5110.11L - LONGEVITY	553.92			
DA5110.11M - Meal Allowance	120.00			
DA5110.11S - Sick Pay	1,459.86			
DA5110.12 - Overtime	848.60			
DA51101 - Maint Str Pers Serv - Other	211.03	147,621.00	-147,409.97	0.1%
Total DA51101 - Maint Str Pers Serv	47,505.02	147,621.00	-100,115.98	32.2%
DA51104 - Maint Str Contr Exp				
DA5110.41d - Diesel	3,253.30			
DA5110.41g - Gas	1,319.81			
DA51104 - Maint Str Contr Exp - Other	10,526.47	145,000.00	-134,473.53	7.3%
Total DA51104 - Maint Str Contr Exp	15,099.58	145,000.00	-129,900.42	10.4%
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	7,990.07	39,000.00	-31,009.93	20.5%
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	3,631.70	13,500.00	-9,868.30	26.9%
DA90608 - Hospital & Medici 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	144,698.65	571,125.00	-426,426.35	25.3%
Net Ordinary Income	220,256.03	0.00	220,256.03	100.0%
Net Income	220,256.03	0.00	220,256.03	100.0%

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

	<u>Jun 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
SS202 - Investment Account	218,549.69
Total Checking/Savings	<u>218,549.69</u>
Total Current Assets	<u>218,549.69</u>
TOTAL ASSETS	<u><u>218,549.69</u></u>
LIABILITIES & EQUITY	
Equity	
SS915 - Assnd Unapprptd F.B.	111,988.78
Unrestricted Net Assets	-41,848.61
Net Income	<u>148,409.52</u>
Total Equity	<u>218,549.69</u>
TOTAL LIABILITIES & EQUITY	<u><u>218,549.69</u></u>

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

	Jan - Jun 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
SS1001 - Property Taxes	27,914.98			
SS2120 - Sewer Rents	78,020.25	90,660.00	-12,639.75	86.1%
SS2122 - Sewer Charges	64,218.00	105,336.00	-41,118.00	61.0%
SS2128 - Interest & Penalties	1,914.00	150.00	1,764.00	1,276.0%
SS2401 - Interest & Earnings	594.20	1,200.00	-605.80	49.5%
SS2680 - Insurance Recoveries	4,252.00			
Total Income	176,913.43	197,346.00	-20,432.57	89.6%
Expense				
SS81104 - Sewer Admin Contr Exp	16,666.32	40,000.00	-23,333.68	41.7%
SS81304 - Swge Trt Dsp Cntr Exp				
SS8130.41 - Utilities	7,771.06			
SS8130.42 - Prof Service	144.00			
SS81304 - Swge Trt Dsp Cntr Exp - Other	3,922.53	63,966.00	-60,043.47	6.1%
Total SS81304 - Swge Trt Dsp Cntr Exp	11,837.59	63,966.00	-52,128.41	18.5%
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	28,503.91	197,346.00	-168,842.09	14.4%
Net Ordinary Income	148,409.52	0.00	148,409.52	100.0%
Net Income	148,409.52	0.00	148,409.52	100.0%

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

	<u>Jun 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
SL202 - Investment	9,927.15
Total Checking/Savings	<u>9,927.15</u>
Total Current Assets	<u>9,927.15</u>
TOTAL ASSETS	<u><u>9,927.15</u></u>
LIABILITIES & EQUITY	
Equity	
SL915 - Assnd Unappropriated F.B.	12,643.78
Unrestricted Net Assets	-7,659.69
Net Income	4,943.06
Total Equity	<u>9,927.15</u>
TOTAL LIABILITIES & EQUITY	<u><u>9,927.15</u></u>

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

	<u>Jan - Jun 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	41.34	100.00	-58.66	41.3%
Total Income	<u>6,641.41</u>	<u>6,700.00</u>	<u>-58.59</u>	<u>99.1%</u>
Expense				
SL51824 - Strt Lghting Cntr Exp	1,698.35	6,700.00	-5,001.65	25.3%
Total Expense	<u>1,698.35</u>	<u>6,700.00</u>	<u>-5,001.65</u>	<u>25.3%</u>
Net Ordinary Income	<u>4,943.06</u>	<u>0.00</u>	<u>4,943.06</u>	<u>100.0%</u>
Net Income	<u><u>4,943.06</u></u>	<u><u>0.00</u></u>	<u><u>4,943.06</u></u>	<u><u>100.0%</u></u>

Town of Germantown - Capital Fund
Balance Sheet
As of June 30, 2020

	<u>Jun 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
H200.1 - Bill Payment	28.20
H200.2 - Invest Acc - Sidewalk	53,927.47
H222 - WWTP BAN	135,107.57
H235 - Reserves	102,595.46
Total Checking/Savings	<u>291,658.70</u>
Total Current Assets	<u>291,658.70</u>
TOTAL ASSETS	<u><u>291,658.70</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	-15,474.04
Total Equity	<u>291,658.70</u>
TOTAL LIABILITIES & EQUITY	<u><u>291,658.70</u></u>

Town of Germantown - Capital Fund
Profit & Loss
January through June 2020

	<u>Jan - Jun 20</u>
Income	
H1000 - EFC Reimbursement	435,929.57
H2401 - Interest	<u>1,336.06</u>
Total Income	437,265.63
Expense	
H81302 Sewage Treatment Disp	434,129.27
H89892 - Mis Home & Comm Serv.	<u>18,610.40</u>
Total Expense	<u>452,739.67</u>
Net Income	<u><u>-15,474.04</u></u>

Town of Germantown - Special Revenue Fund

Balance Sheet

As of June 30, 2020

	<u>Jun 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
CM200.2 - Parsonage	3,936.53
CM200.4 -Invest Act Celebration	18,619.03
CM200.5 - Eco Dev	27.38
Total Checking/Savings	<u>22,582.94</u>
Total Current Assets	<u>22,582.94</u>
TOTAL ASSETS	<u>22,582.94</u>
LIABILITIES & EQUITY	
Equity	
CM917 - Unappropriated Fund Bal	12,080.72
Retained Earnings	10,400.75
Net Income	101.47
Total Equity	<u>22,582.94</u>
TOTAL LIABILITIES & EQUITY	<u>22,582.94</u>

Town of Germantown - Special Revenue Fund

Profit & Loss

January through June 2020

	<u>Jan - Jun 20</u>
Income	
CM2401 - Interest	<u>101.47</u>
Total Income	<u>101.47</u>
Expense	<u>0.00</u>
Net Income	<u><u>101.47</u></u>